MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Government House,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011100100100 Government House**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**81,651,000**
Overhead Cost Ceiling	**3,657,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**5,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

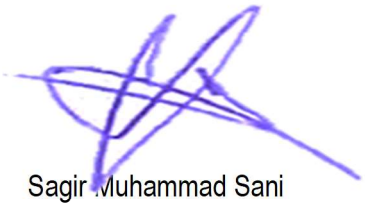
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Deputy Governor's Office,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011100100200 Deputy Governor's Office**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**17,144,000**
Overhead Cost Ceiling	**416,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**250,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

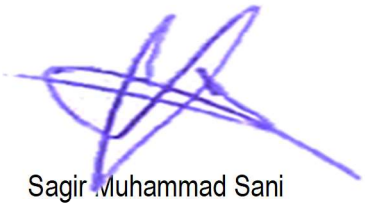
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director of Protocol,
Directorate of Protocol,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011111300100 Directorate of Protocol**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**5,399,000**
Overhead Cost Ceiling	**921,800,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

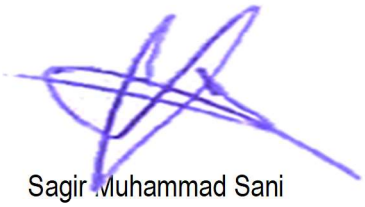
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011101000100 Due Process & Project Monitoring Bureau**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**66,621,000**
Overhead Cost Ceiling	**142,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**80,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

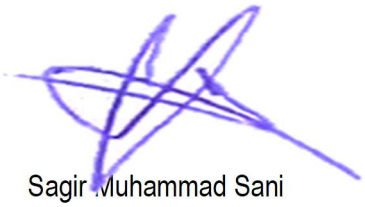
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Pilgrim Welfare Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011103700100 Pilgrim Welfare Agency**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**44,949,000**
Overhead Cost Ceiling	**3,020,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**200,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

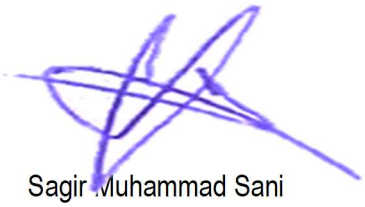
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011100800100 Jigawa State Agency for the Control of AIDS**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**3,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**60,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

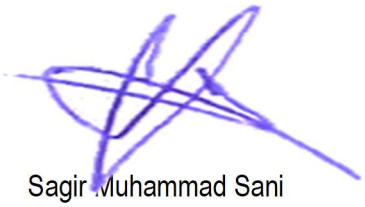
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
Jigawa State Public Complaints and Anti Corruption Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011100900100 Jigawa State Public Complaints and Anti Corruption Commission**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**53,600,000**
Overhead Cost Ceiling	**124,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**200,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

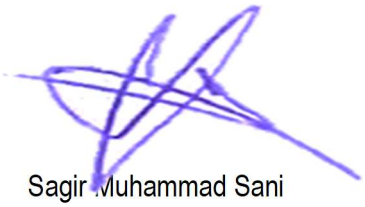
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011100700100 Jigawa State Research Institute**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**255,860,000**
Overhead Cost Ceiling	**318,700,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**900,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

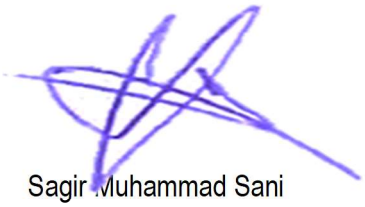
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Coordinator,
Jigawa State Performance Delivery & Coordination Unit,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**Jigawa State Performance Delivery & Coordination Unit**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**100,000,000**
Overhead Cost Ceiling	**100,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

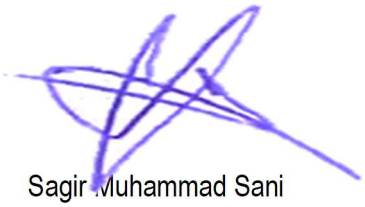
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016100100100 Office of the SSG Admin & Finance Directorate**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**2,220,400,000**
Overhead Cost Ceiling	**1,372,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**550,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

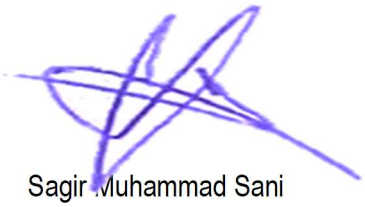
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016100200100 Chieftaincy & Religious Affairs Department**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**26,000,000**
Overhead Cost Ceiling	**713,340,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**4,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

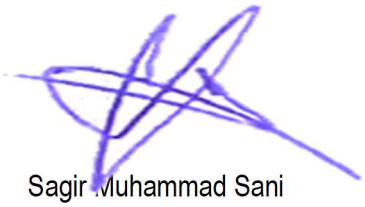
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016100300100 Research, Evaluation and Political Affairs Directorate**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**96,939,000**
Overhead Cost Ceiling	**733,990,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**200,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

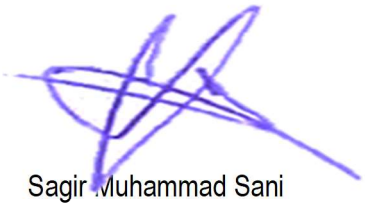
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Special Service Directorate,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016100400100 Special Service Directorate**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**3,641,000,000**
Overhead Cost Ceiling	**1,200,300,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**900,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

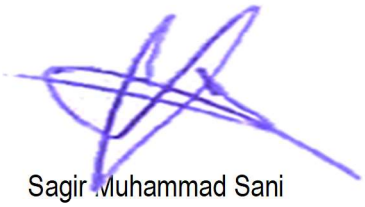
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Council Affairs Department,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016100500100 Council Affairs Department**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**31,210,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**10,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

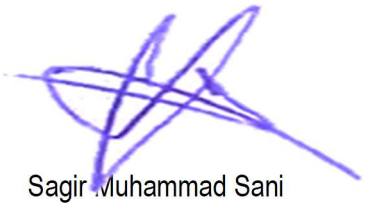
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Commandant,
Jigawa State Hisbah Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016100600100 Jigawa State Hisbah Board**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,124,000,000**
Overhead Cost Ceiling	**1,188,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**900,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

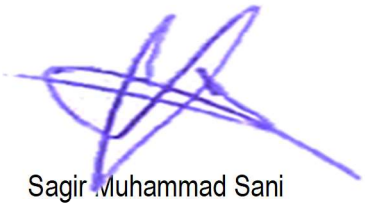
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016102100100 Liaison Office Kaduna**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**11,628,000**
Overhead Cost Ceiling	**8,800,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

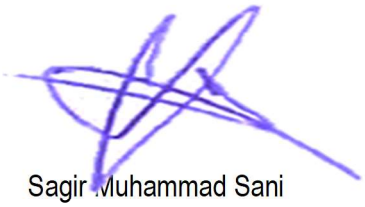
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016102100200 Liaison Office Lagos**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**6,774,000**
Overhead Cost Ceiling	**17,750,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

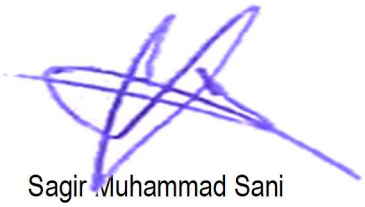
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016102100300 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	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

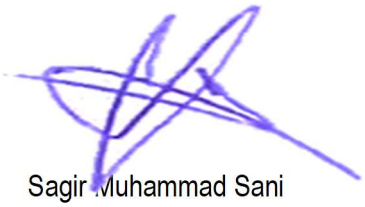
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**016102100400 Liaison Office Abuja**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**12,000,000**
Overhead Cost Ceiling	**136,850,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

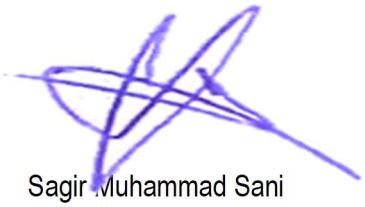
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Humanitarian and Special Duties,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**015400100100 Ministry of Humanitarian and Special Duties**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**32,969,000**
Overhead Cost Ceiling	**11,456,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**1,080,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

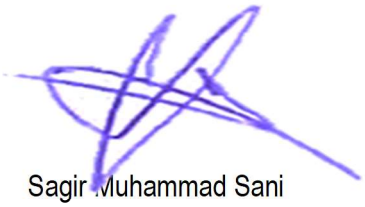
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**015400200100 State Emergency Management Agency**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**26,155,000**
Overhead Cost Ceiling	**50,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**2,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

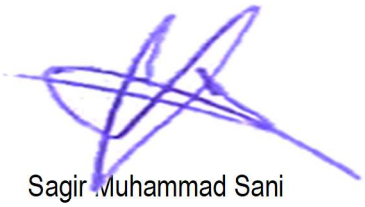
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Guidance and Counselling Department,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**015400300100 Guidance and Counselling Department**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**8,028,000**
Overhead Cost Ceiling	**102,410,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**10,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

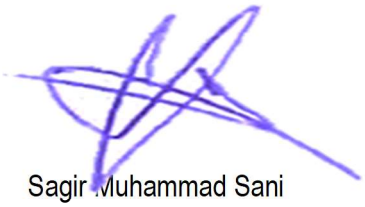
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director,
Fire Service Directorate,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**015400400100 Fire Service Directorate**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**137,400,000**
Overhead Cost Ceiling	**14,400,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

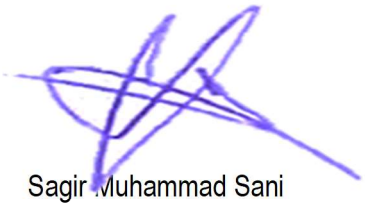
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Clerk,
State House of Assembly,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011200300100 State House of Assembly**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**687,130,000**
Overhead Cost Ceiling	**5,600,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**1,500,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

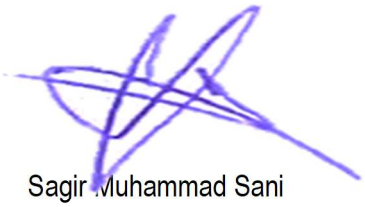
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
Assembly Service Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**011200400100 Assembly Service Commission**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**103,710,000**
Overhead Cost Ceiling	**130,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

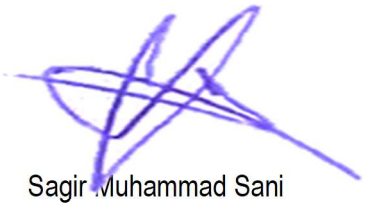
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**012500100100 Office of the Head of State Civil Service**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**750,000,000**
Overhead Cost Ceiling	**550,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**3,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

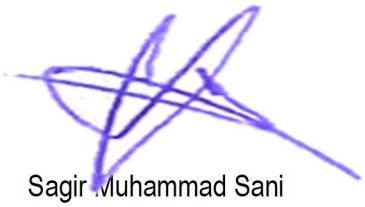
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**012500200100 Establishment and Service Matters Directorate**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**819,910,000**
Overhead Cost Ceiling	**14,060,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

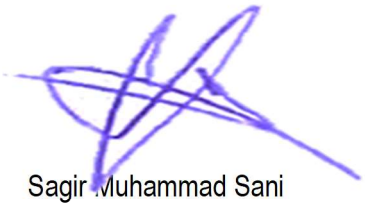
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

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

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**012500300100 Manpower Development and Training Directorate**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**129,250,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

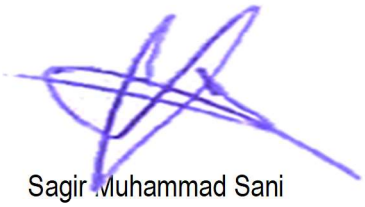
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Manpower Development Institute,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**012500400100 Manpower Development Institute**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**73,358,000**
Overhead Cost Ceiling	**174,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

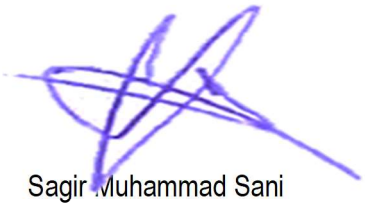
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The State Auditor General,
Directorate of Pension Administration,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**012500500100 Directorate of Pension Administration**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**44,802,000**
Overhead Cost Ceiling	**12,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**20,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

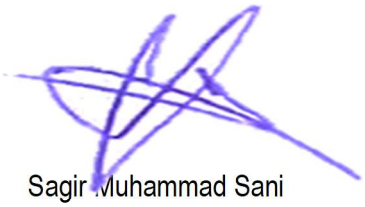
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Office of the State Auditor General,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**014000100100 Office of the State Auditor General**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**148,000,000**
Overhead Cost Ceiling	**60,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**200,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

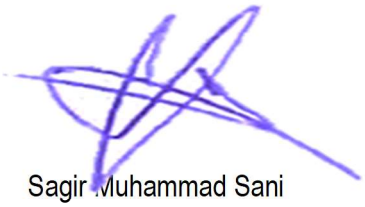
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Auditor General, Local Governmnet Audit,
Office of the Auditor General Local Government Audit,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**014000200100 Office of the Auditor General Local Government Audit**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**175,720,000**
Overhead Cost Ceiling	**403,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

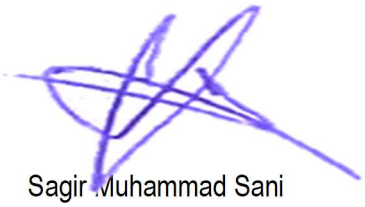
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The State Auditor General,
Audit Service Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**014000300100 Audit Service Commission**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**15,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

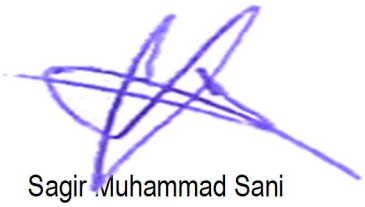
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Civil Service Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**014700100100 Civil Service Commission**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**46,028,000**
Overhead Cost Ceiling	**48,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**30,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

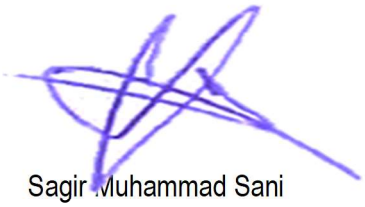
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
State Independent Electoral Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**014800100100 State Independent Electoral Commission**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**56,532,000**
Overhead Cost Ceiling	**1,512,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

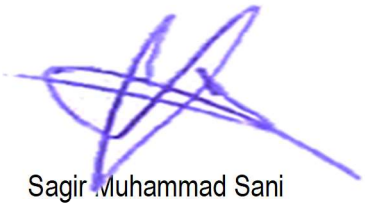
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Local Government Service Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**014900100100 Local Government Service Commission**
Sector	**Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**77,411,000**
Overhead Cost Ceiling	**1,353,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

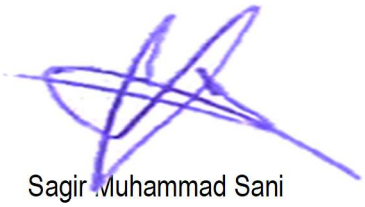
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Finance,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022000100100 Ministry of Finance**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**480,800,000**
Overhead Cost Ceiling	**4,050,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**500,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

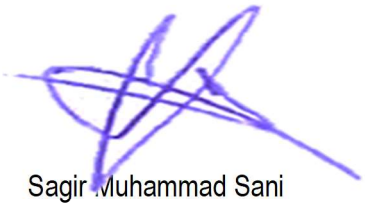
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The State Accountant General,
Office of the State Accountant General,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022000700100 Office of the State Accountant General**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**4,800,000**
Overhead Cost Ceiling	**700,190,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

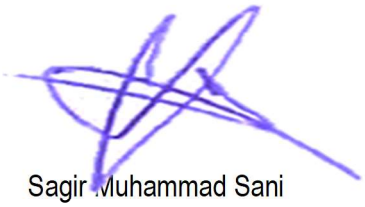
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The State Accountant General,
Debt Management Unit,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022000700300 Debt Management Unit**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**3,628,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**1,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

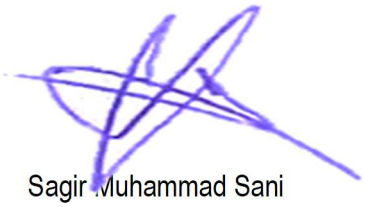
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
Jigawa State Internal Revenue Service (JIRS),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022000800100 Jigawa State Internal Revenue Service (JIRS)**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**185,430,000**
Overhead Cost Ceiling	**60,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

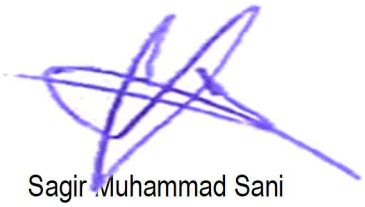
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry of Budget and Economic Planning,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023800100100 Ministry of Budget and Economic Planning**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**72,334,000**
Overhead Cost Ceiling	**6,650,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**600,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

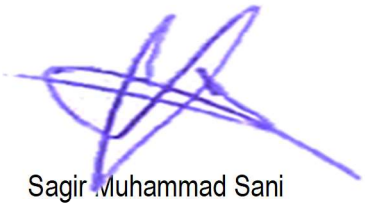
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Statisticiant General,
Jigawa State Bureau of Statistics (JSBS),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023800200100 Jigawa State Bureau of Statistics (JSBS)**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**43,165,000**
Overhead Cost Ceiling	**22,040,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**400,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

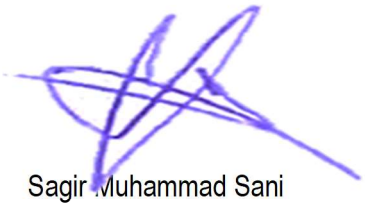
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Economic Planning Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023800300100 Economic Planning Board**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**150,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

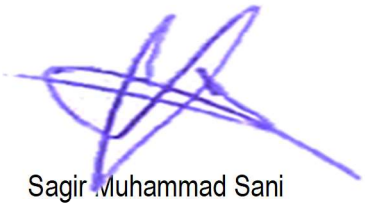
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jlgawa State Residents Identity Management Agency (JISRIMA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023800400100 Jigawa State Residents Identity Management Agency (JISRIMA)**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**71,872,000**
Overhead Cost Ceiling	**48,100,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**400,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

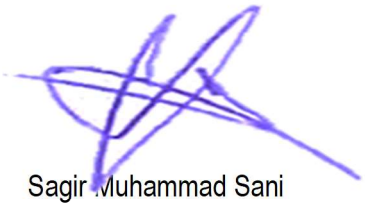
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jigawa State Social Investment Program Agency (JSSIPA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023800500100 Jigawa State Social Investment Program Agency (JSSIPA)**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**10,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

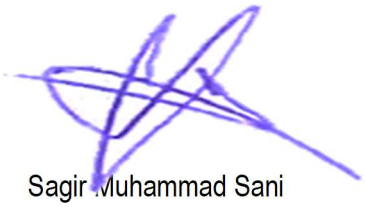
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry for Local Government and Community Development,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**055100100100 Ministry for Local Government and Community Development**
Sector	**Economic**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**82,000,000**
Overhead Cost Ceiling	**480,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

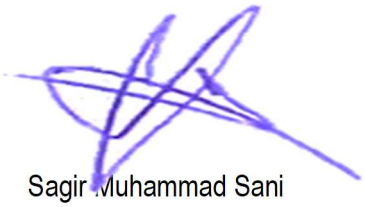
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry of Agriculture & Natural Resources,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**021500100100 Ministry of Agriculture & Natural Resources**
Sector	**Agriculture Sector**
Sector Envelop for MTSS MDAs	**32,435,000,000**
Projected Personnel Cost	**919,800,000**
Overhead Cost Ceiling	**82,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

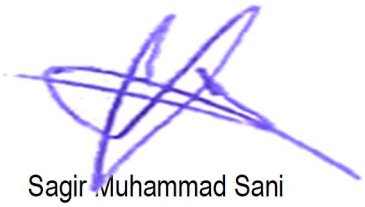
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa State Agricultural & Rural Development Authority (JARDA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**021510200100 Jigawa State Agricultural & Rural Development Authority (JARDA)**
Sector	**Agriculture Sector**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,102,100,000**
Overhead Cost Ceiling	**90,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

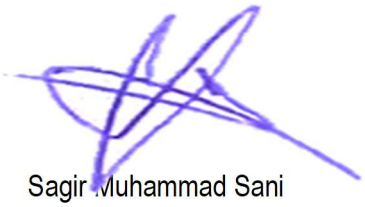
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director General,
Jigawa Agricultural Transformation Agency (JATA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**021510300100 Jigawa Agricultural Transformation Agency (JATA)**
Sector	**Agriculture Sector**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**56,000,000**
Overhead Cost Ceiling	**162,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

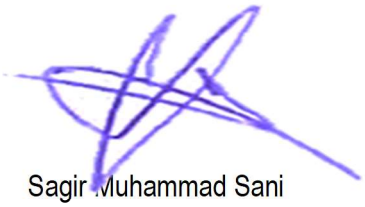
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry of Livestock,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**027000100100 Ministry of Livestock**
Sector	**Agriculture Sector**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**564,030,000**
Overhead Cost Ceiling	**142,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

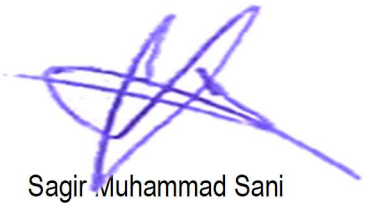
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Farmers and Herdsman Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**027000200100 Farmers and Herdsman Board**
Sector	**Agriculture Sector**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**69,000,000**
Overhead Cost Ceiling	**32,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

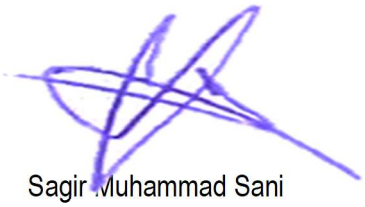
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry of Commerce, Industries and Co-operatives,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022200100100 Ministry of Commerce, Industries and Co-operatives**
Sector	**Commerce & Investment**
Sector Envelop for MTSS MDAs	**8,108,800,000**
Projected Personnel Cost	**118,880,000**
Overhead Cost Ceiling	**230,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

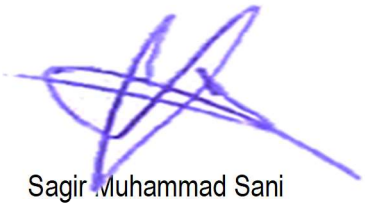
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Mineral Resources Development Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022200200100 Mineral Resources Development Agency**
Sector	**Commerce & Investment**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**17,720,000**
Overhead Cost Ceiling	**6,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

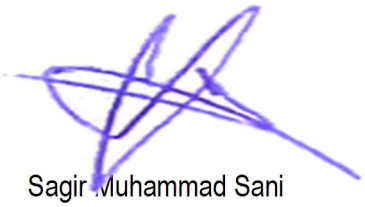
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director General,
Jigawa State Investment Promotion Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022200300100 Jigawa State Investment Promotion Agency**
Sector	**Commerce & Investment**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**14,776,000**
Overhead Cost Ceiling	**18,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

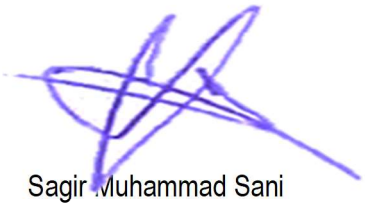
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director General,
Jigawa State Export-Trade Zone Maigatari,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022200500100 Jigawa State Export-Trade Zone Maigatari**
Sector	**Commerce & Investment**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**15,000,000**
Overhead Cost Ceiling	**10,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

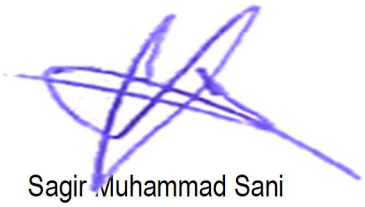
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director General,
Jigawa State Agency for Youth Empowerment and Employment,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**022700100100 Jigawa State Agency for Youth Empowerment and Employment**
Sector	**Economic Empowerment**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**123,700,000**
Overhead Cost Ceiling	**50,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**7,460,100,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

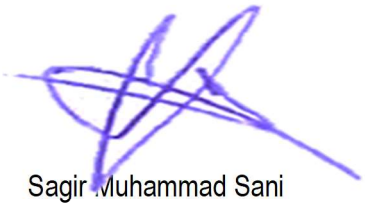
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry of Power and Energy,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023100100100 Ministry of Power and Energy**
Sector	**Power & Energy**
Sector Envelop for MTSS MDAs	**21,731,000,000**
Projected Personnel Cost	**140,110,000**
Overhead Cost Ceiling	**568,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

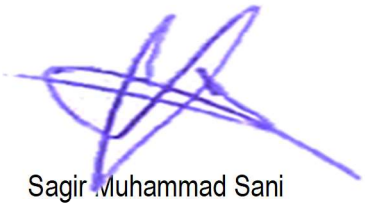
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Rural Electricity Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023100200100 Rural Electricity Board**
Sector	**Power & Energy**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**55,368,000**
Overhead Cost Ceiling	**800,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

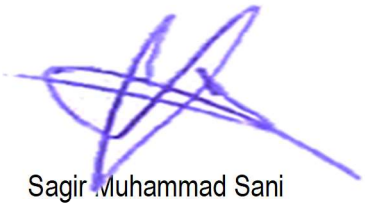
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Alternative Energy Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023100300100 Alternative Energy Agency**
Sector	**Power & Energy**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**7,619,000**
Overhead Cost Ceiling	**6,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

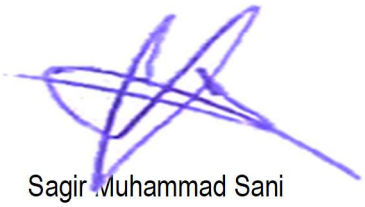
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary (Salary & Pension),
Ministry of Works & Transport,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023400100100 Ministry of Works & Transport**
Sector	**Roads & Transportation**
Sector Envelop for MTSS MDAs	**97,305,000,000**
Projected Personnel Cost	**208,150,000**
Overhead Cost Ceiling	**320,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

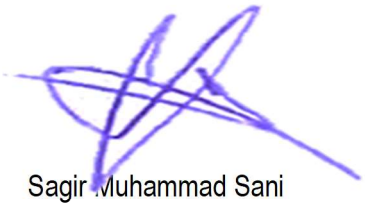
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa Roads Maintenance Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**023400400100 Jigawa Roads Maintenance Agency**
Sector	**Roads & Transportation**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**23,120,000**
Overhead Cost Ceiling	**19,792,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

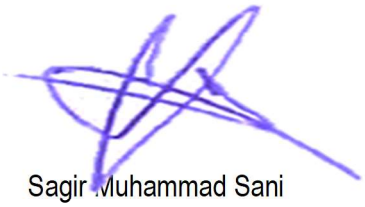
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Water Resources,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**025200100100 Ministry of Water Resources**
Sector	**Water Resources**
Sector Envelop for MTSS MDAs	**9,730,500,000**
Projected Personnel Cost	**54,610,000**
Overhead Cost Ceiling	**2,721,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

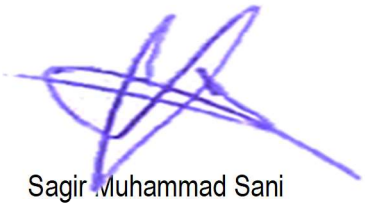
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa state Water Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**025210200100 Jigawa state Water Board**
Sector	**Water Resources**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**310,400,000**
Overhead Cost Ceiling	**63,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

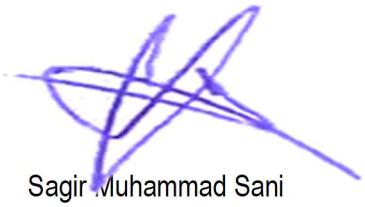
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Rural Water Supply and Sanitation Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**025210300100 Rural Water Supply and Sanitation Agency**
Sector	**Water Resources**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**45,678,000**
Overhead Cost Ceiling	**23,830,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

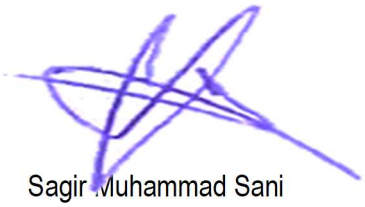
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Small Town Water Supply Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**025210400100 Small Town Water Supply Agency**
Sector	**Water Resources**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**350,410,000**
Overhead Cost Ceiling	**37,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

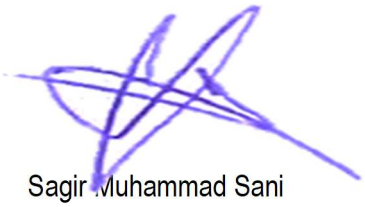
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Lands, Housing, Urban & Regional Planning Development,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**026000100100 Ministry of Lands, Housing, Urban & Regional Planning Development**
Sector	**Land Administrative**
Sector Envelop for MTSS MDAs	**6,487,000,000**
Projected Personnel Cost	**148,780,000**
Overhead Cost Ceiling	**66,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

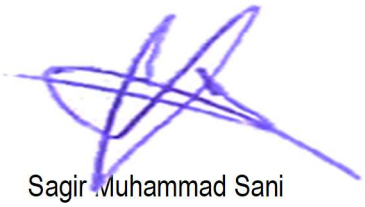
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The General Manager,
Jigawa State Housing Authority,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**026000200100 Jigawa State Housing Authority**
Sector	**Land Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**29,300,000**
Overhead Cost Ceiling	**25,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

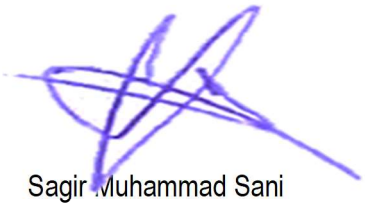
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Urban Development Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**026000300100 Urban Development Board**
Sector	**Land Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**113,800,000**
Overhead Cost Ceiling	**25,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

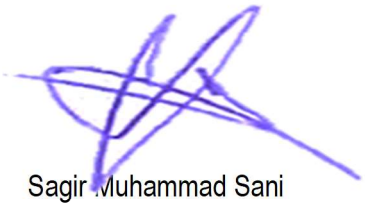
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Dutse Capital Development Authority (DCDA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**026000400100 Dutse Capital Development Authority (DCDA)**
Sector	**Land Administrative**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**187,920,000**
Overhead Cost Ceiling	**33,450,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

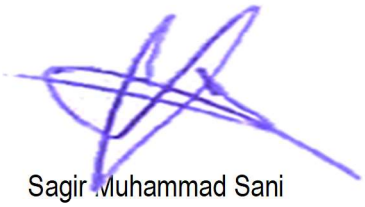
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Registrar,
High Court of Justice,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**031800500100 High Court of Justice**
Sector	**Law & Justice**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,167,400,000**
Overhead Cost Ceiling	**987,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**1,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

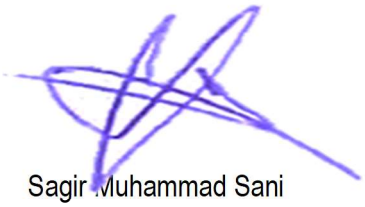
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Registrar,
Sharia Court of Appeal,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**031800600100 Sharia Court of Appeal**
Sector	**Law & Justice**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,514,000,000**
Overhead Cost Ceiling	**796,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**900,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

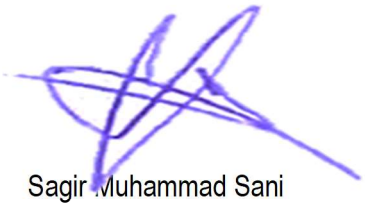
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Registrar,
Judicial Service Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**031801100100 Judicial Service Commission**
Sector	**Law & Justice**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**412,560,000**
Overhead Cost Ceiling	**162,440,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

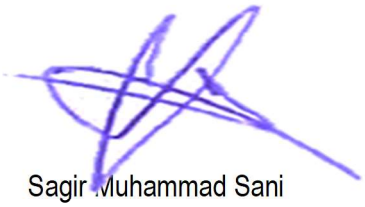
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Justice,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**032600100100 Ministry of Justice**
Sector	**Law & Justice**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**349,080,000**
Overhead Cost Ceiling	**321,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**300,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

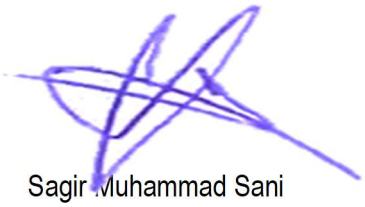
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Justice Sector and Law Reform Commission,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**032600200100 Justice Sector and Law Reform Commission**
Sector	**Law & Justice**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**63,038,000**
Overhead Cost Ceiling	**27,040,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**30,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

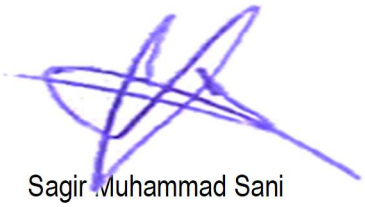
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Information Youths, Sports and Culture,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051300100100 Ministry of Information Youths, Sports and Culture**
Sector	**Information Youths, Sports and Culture**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**126,980,000**
Overhead Cost Ceiling	**120,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**320,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

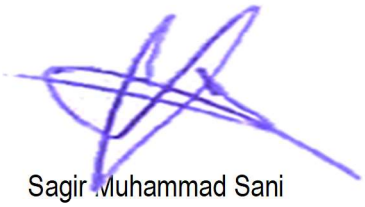
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jigawa State History and Culture Bureau,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051300200100 Jigawa State History and Culture Bureau**
Sector	**Information Youths, Sports and Culture**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**33,692,000**
Overhead Cost Ceiling	**20,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**35,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

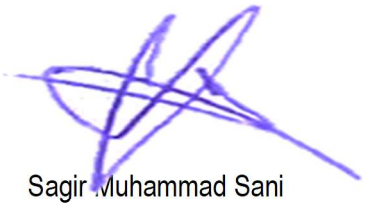
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa State Television (JTV),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051300300100 Jigawa State Television (JTV)**
Sector	**Information Youths, Sports and Culture**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**146,210,000**
Overhead Cost Ceiling	**42,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**160,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

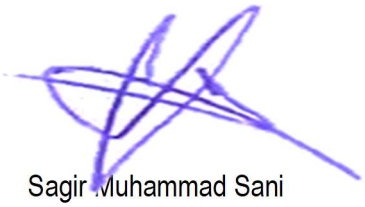
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa State Broadcasting Corporation (Radio),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051300400100 Jigawa State Broadcasting Corporation (Radio)**
Sector	**Information Youths, Sports and Culture**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**142,410,000**
Overhead Cost Ceiling	**52,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**250,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

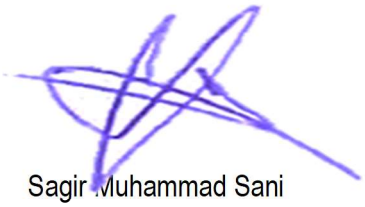
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa State Printing Press,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051300500100 Jigawa State Printing Press**
Sector	**Information Youths, Sports and Culture**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**6,438,000**
Overhead Cost Ceiling	**300,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

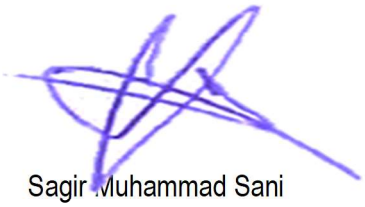
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jigawa State Sports Council,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051300700100 Jigawa State Sports Council**
Sector	**Information Youths, Sports and Culture**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**220,470,000**
Overhead Cost Ceiling	**592,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**240,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

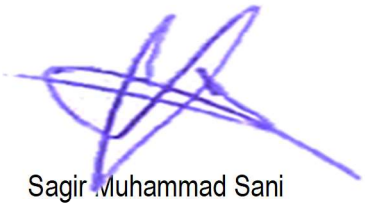
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Women Affairs & Social Development,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051400100100 Ministry of Women Affairs & Social Development**
Sector	**Women Affairs & Social Development**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**75,165,000**
Overhead Cost Ceiling	**180,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**1,100,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

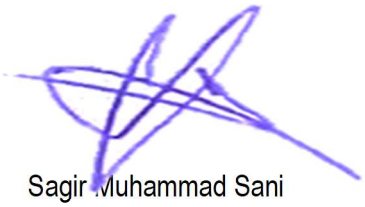
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jigawa State Rehabilitation Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051400200100 Jigawa State Rehabilitation Board**
Sector	**Women Affairs & Social Development**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,210,000,000**
Overhead Cost Ceiling	**54,020,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**2,082,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

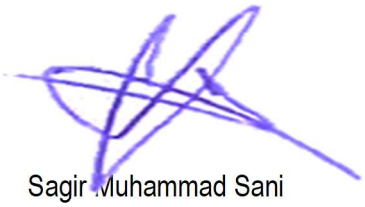
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Basic Education,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700100100 Ministry of Basic Education**
Sector	**Basic Education**
Sector Envelop for MTSS MDAs	**25,299,200,000**
Projected Personnel Cost	**79,461,000**
Overhead Cost Ceiling	**245,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

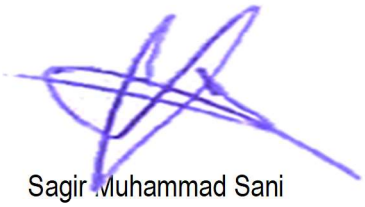
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Agency for Mass Education,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700200100 Agency for Mass Education**
Sector	**056305600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**130,140,000**
Overhead Cost Ceiling	**7,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

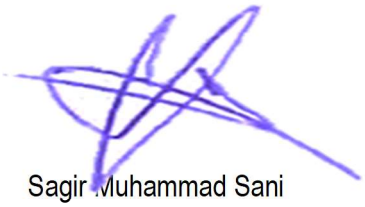
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Nomadic Education Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700300100 Nomadic Education Agency**
Sector	**056300100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,525,200,000**
Overhead Cost Ceiling	**22,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

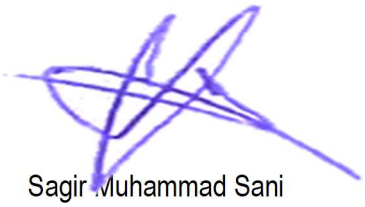
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Library Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700400100 Library Board**
Sector	**056300200100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**74,091,000**
Overhead Cost Ceiling	**6,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

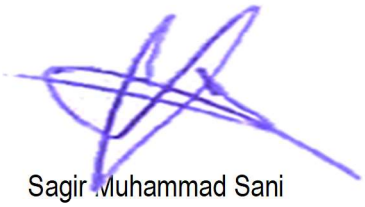
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
State Universal Basic Education Board (SUBEB),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700500100 State Universal Basic Education Board (SUBEB)**
Sector	**056301800100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**2,989,600,000**
Overhead Cost Ceiling	**762,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

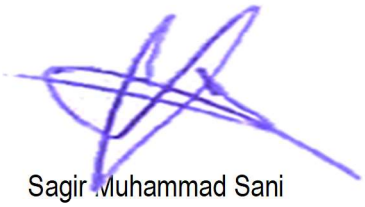
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
Inspectorate Headquarters & Zones,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700500200 Inspectorate Headquarters & Zones**
Sector	**056301800200**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**408,696,000**
Overhead Cost Ceiling	
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

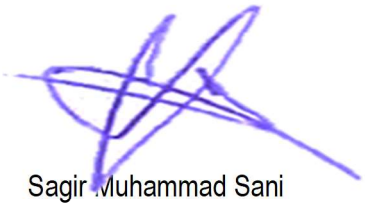
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Chairman,
Local Education Authority (LEA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700500300 Local Education Authority (LEA)**
Sector	**056301900100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**33,930,000,000**
Overhead Cost Ceiling	**150,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

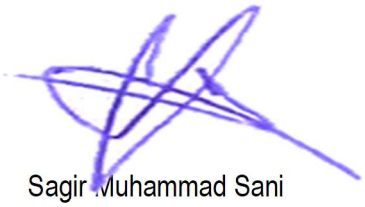
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jigawa State Tsangaya Education Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**051700600100 Jigawa State Tsangaya Education Board**
Sector	**056302100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**217,300,000**
Overhead Cost Ceiling	**344,250,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

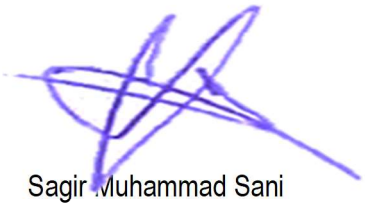
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Higher Education, Science & Technology,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300100100 Ministry of Higher Education, Science & Technology**
Sector	**056305500100**
Sector Envelop for MTSS MDAs	**37,948,800,000**
Projected Personnel Cost	**825,240,000**
Overhead Cost Ceiling	**354,600,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

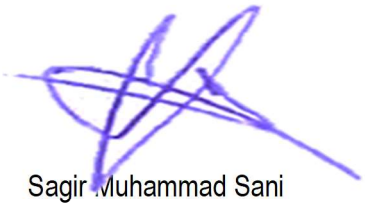
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Jigawa State Educational Quality Assurance Agency (JISEQAA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300200100 Jigawa State Educational Quality Assurance Agency (JISEQAA)**
Sector	**056305600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**174,820,000**
Overhead Cost Ceiling	**203,800,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

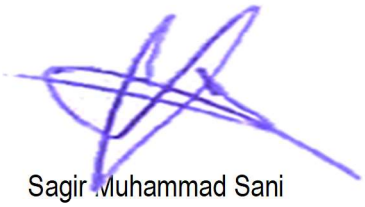
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Science & Technical Education Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300300100 Science & Technical Education Board**
Sector	**056302600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,382,100,000**
Overhead Cost Ceiling	**420,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

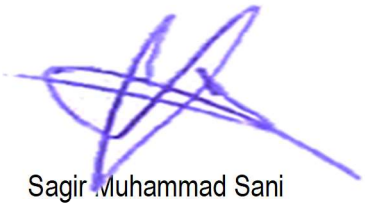
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Jigawa State Scholarship Board,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300400100 Jigawa State Scholarship Board**
Sector	**056306000100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**19,260,000**
Overhead Cost Ceiling	**26,300,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

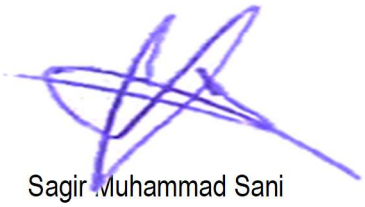
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Islamic Education Bureau,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300500100 Islamic Education Bureau**
Sector	**056306100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**2,634,700,000**
Overhead Cost Ceiling	**1,280,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

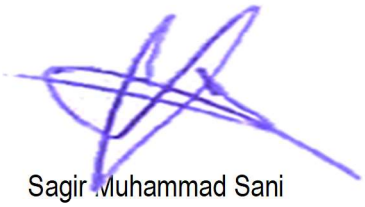
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director General,
Jigawa State Information Technology and Digital Economy Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300600100 Jigawa State Information Technology and Digital Economy Agency**
Sector	**ICT & Innovations**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**12,035,000**
Overhead Cost Ceiling	**37,300,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	**2,000,000,000**
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

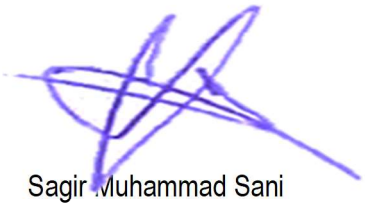
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Jigawa State Senior Secondary Education Board (JSSSEB),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300700100 Jigawa State Senior Secondary Education Board (JSSSEB)**
Sector	**056306400100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**10,954,000,000**
Overhead Cost Ceiling	**200,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

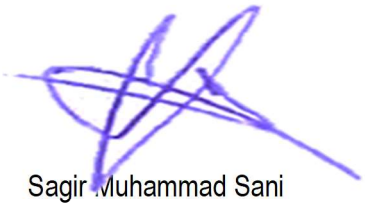
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Jigawa State Education Resources Agency (JERA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300800100 Jigawa State Education Resources Agency (JERA)**
Sector	**056306500100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**66,361,000**
Overhead Cost Ceiling	**1,800,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

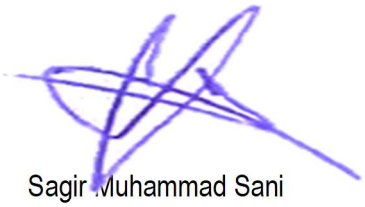
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive secretary,
Jigawa State Teachers Development Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056300900100 Jigawa State Teachers Development Agency**
Sector	**056306600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**18,452,000**
Overhead Cost Ceiling	**108,300,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

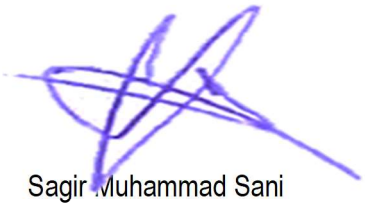
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director,
Dutse Model / Capital School,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301000100 Dutse Model / Capital School**
Sector	**056306700100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**353,460,000**
Overhead Cost Ceiling	**260,470,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

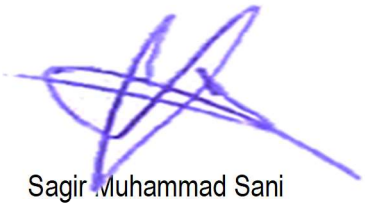
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Director,
Bamaina Academy,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301100100 Bamaina Academy**
Sector	**056306800100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**17,852,000**
Overhead Cost Ceiling	**25,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

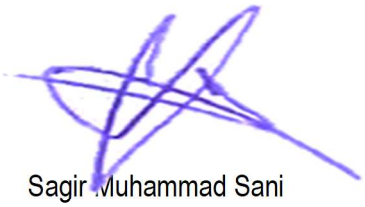
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
Jigawa State College of Education,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301200100 Jigawa State College of Education**
Sector	**056306900100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**2,196,000,000**
Overhead Cost Ceiling	**151,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

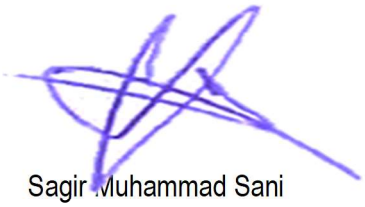
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
Jigawa State College of Education and Legal Studies,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301300100 Jigawa State College of Education and Legal Studies**
Sector	**056307000100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,182,400,000**
Overhead Cost Ceiling	**149,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

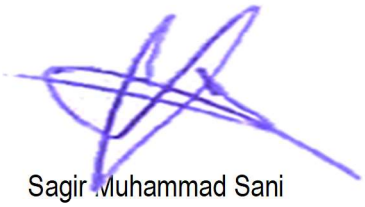
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
Jigawa State College of Remedial and Advaced Studies,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301400100 Jigawa State College of Remedial and Advaced Studies**
Sector	**052100100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**336,490,000**
Overhead Cost Ceiling	**69,050,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

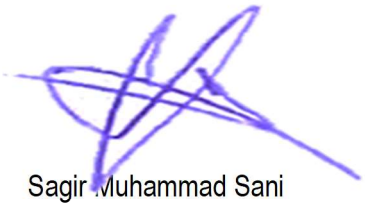
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Rector,
Jigawa State Polytechnic Dutse,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301500100 Jigawa State Polytechnic Dutse**
Sector	**052100300100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,291,100,000**
Overhead Cost Ceiling	**195,500,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

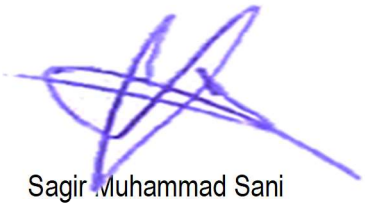
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Rector,
Binyaminu Usman Polytechnic Hadejia,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301600100 Binyaminu Usman Polytechnic Hadejia**
Sector	**052100400100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,111,300,000**
Overhead Cost Ceiling	**168,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

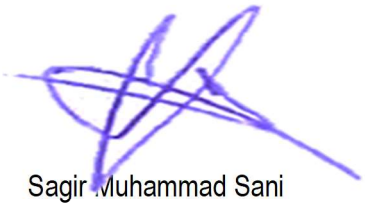
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Rector,
Jigawa State Polytechnic for Information and Communication Technology,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301700100 Jigawa State Polytechnic for Information and Communication Technology**
Sector	**052100500100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**633,300,000**
Overhead Cost Ceiling	**233,880,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

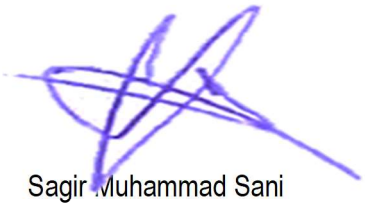
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Vice Chancellor,
Sule Lamido University Khafin Hausa,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301800100 Sule Lamido University Khafin Hausa**
Sector	**052100600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**3,553,400,000**
Overhead Cost Ceiling	**1,176,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

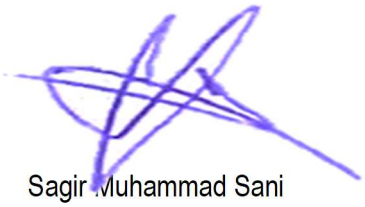
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Vice Chancellor,
Khadija University Majia,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**056301900100 Khadija University Majia**
Sector	**052100700100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**731,010,000**
Overhead Cost Ceiling	**915,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

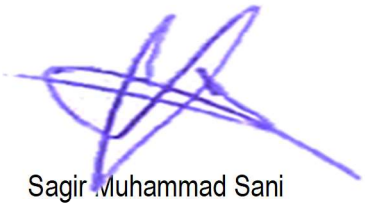
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Health,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100100100 Ministry of Health**
Sector	**052100800100**
Sector Envelop for MTSS MDAs	**29,192,000,000**
Projected Personnel Cost	**4,981,100,000**
Overhead Cost Ceiling	**550,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

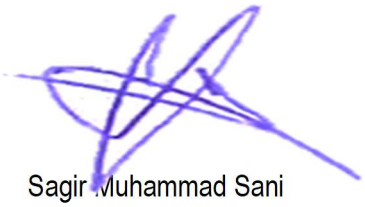
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Babura General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400200 Babura General Hospital**
Sector	**052100900100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**475,070,000**
Overhead Cost Ceiling	**136,900,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

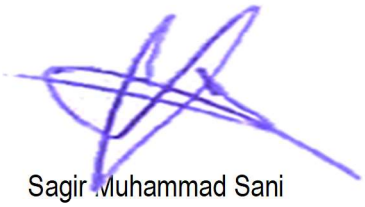
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Birnin Kudu General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400300 Birnin Kudu General Hospital**
Sector	**052101000100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,021,900,000**
Overhead Cost Ceiling	**103,670,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

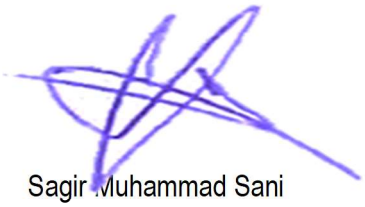
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Birniwa General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400400 Birniwa General Hospital**
Sector	**052101100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**356,100,000**
Overhead Cost Ceiling	**91,490,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

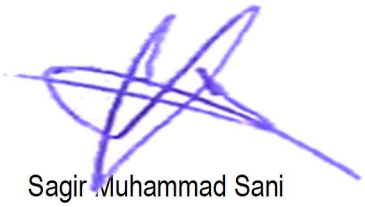
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Dutse General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400500 Dutse General Hospital**
Sector	**052101200100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,055,600,000**
Overhead Cost Ceiling	**183,690,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

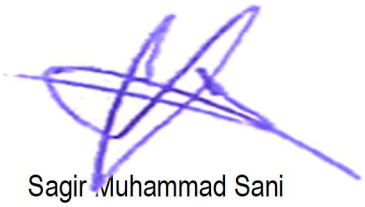
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Gumel General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400600 Gumel General Hospital**
Sector	**052101300100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**710,400,000**
Overhead Cost Ceiling	**224,590,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

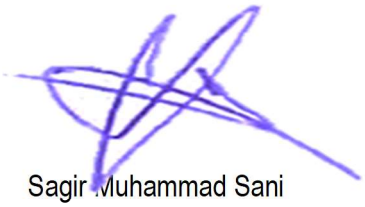
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Gwaram Cottage Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400700 Gwaram Cottage Hospital**
Sector	**052101400100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**292,750,000**
Overhead Cost Ceiling	**86,558,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

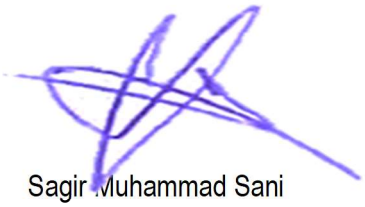
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Hadejia General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400800 Hadejia General Hospital**
Sector	**052101500100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,336,500,000**
Overhead Cost Ceiling	**232,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

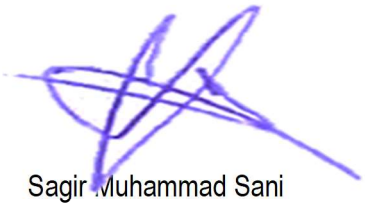
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Hadejia Tuberculosis and Leprosy Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100400900 Hadejia Tuberculosis and Leprosy Hospital**
Sector	**052101600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**108,900,000**
Overhead Cost Ceiling	**30,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

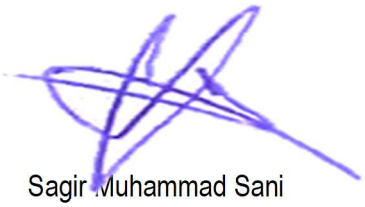
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Jahun General Hosptal,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100401000 Jahun General Hosptal**
Sector	**052101700100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**689,010,000**
Overhead Cost Ceiling	**202,350,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

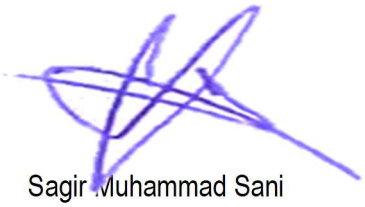
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Kafin Hausa (Bulangu) Cottage Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100401100 Kafin Hausa (Bulangu) Cottage Hospital**
Sector	**052101900100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**253,370,000**
Overhead Cost Ceiling	**50,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

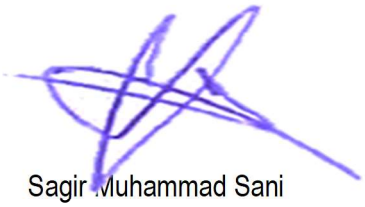
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Kafin Hausa General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100401200 Kafin Hausa General Hospital**
Sector	**052101900200**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**321,190,000**
Overhead Cost Ceiling	**100,410,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

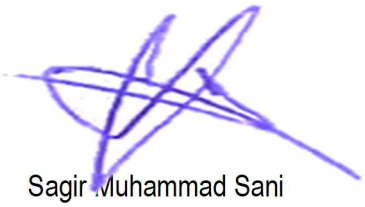
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Kazaure General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100401300 Kazaure General Hospital**
Sector	**052101900300**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**811,460,000**
Overhead Cost Ceiling	**163,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

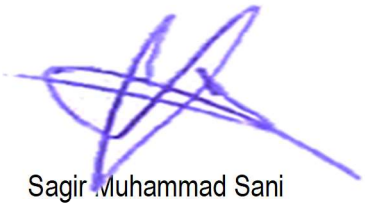
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Kazaure Psychiatric Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100401400 Kazaure Psychiatric Hospital**
Sector	**052101900400**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**53,996,000**
Overhead Cost Ceiling	**7,635,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

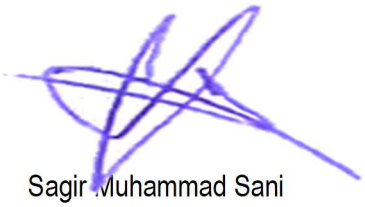
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Chief Medical Officer,
Ringim General Hospital,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100401500 Ringim General Hospital**
Sector	**052102300100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**725,710,000**
Overhead Cost Ceiling	**138,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

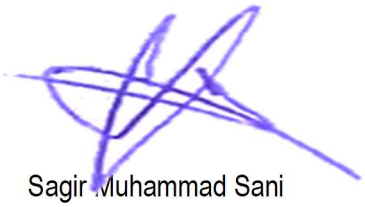
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
Office of the Provost College of Nursing Science,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100500100 Office of the Provost College of Nursing Science**
Sector	**052102400100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**1,900,000,000**
Overhead Cost Ceiling	**90,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

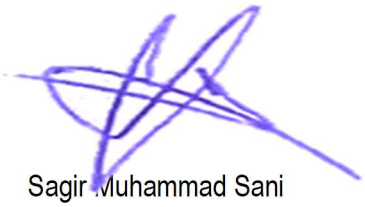
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
College of Nursing Science Birnin Kudu,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100500200 College of Nursing Science Birnin Kudu**
Sector	**052102402900**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**92,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

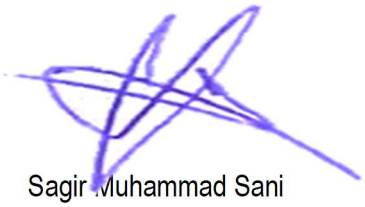
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
College of Nursing Science Hadejia,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100500300 College of Nursing Science Hadejia**
Sector	**051300100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**334,170,000**
Overhead Cost Ceiling	**68,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

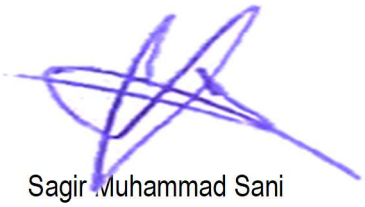
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
College of Nursing Science Babura,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100500400 College of Nursing Science Babura**
Sector	**051300200100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**70,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

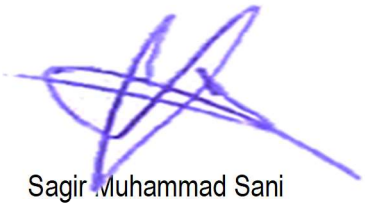
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Provost,
College of Health Science and Technology Jahun,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100600100 College of Health Science and Technology Jahun**
Sector	**051300300100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**850,820,000**
Overhead Cost Ceiling	**444,370,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

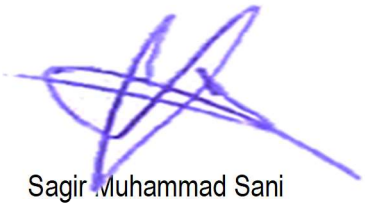
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Primary Health Care Development Agency,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**052100700100 Primary Health Care Development Agency**
Sector	**051300400100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**11,158,000,000**
Overhead Cost Ceiling	**145,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

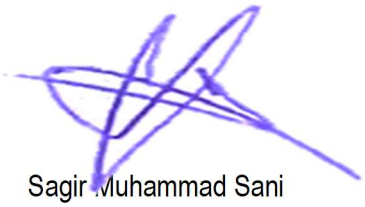
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry of Environment and Climate Change,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**053500100100 Ministry of Environment and Climate Change**
Sector	**051300500100**
Sector Envelop for MTSS MDAs	**8,108,800,000**
Projected Personnel Cost	**319,120,000**
Overhead Cost Ceiling	**65,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

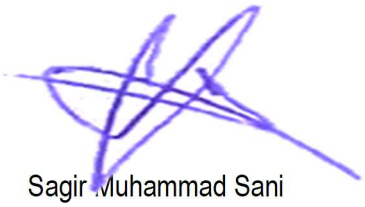
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Executive Secretary,
Jigawa State Rural Access Roads Authority (JIRARA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**053500200100 Jigawa State Rural Access Roads Authority (JIRARA)**
Sector	**051300700100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	
Overhead Cost Ceiling	**10,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

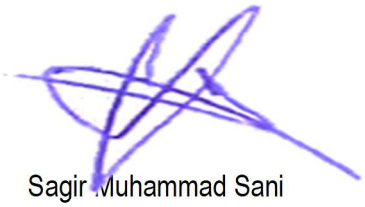
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Managing Director,
Jigawa State Environmental Protection Agency (JISEPA),
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**053500300100 Jigawa State Environmental Protection Agency (JISEPA)**
Sector	**053500100100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**827,800,000**
Overhead Cost Ceiling	**51,200,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	**0**

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

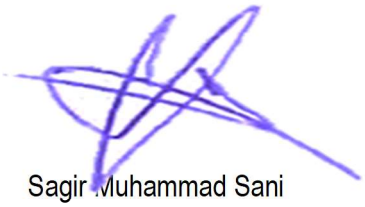
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

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 website: www.jsbepd.org

DOB/BGT/S/267/27/V.I **Date: 7th September, 2026**
25th Rabi'I, 1448AH

The Permanent Secretary,
Ministry for Local Government and Community Development,
Jigawa State.

RE: 2027 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this Budget Call Circular (BCC) is to provide Ministries, Departments and Agencies (MDAs) with the necessary guidance and requirements for the preparation and submission of their 2027 Fiscal Year Revenue and Expenditure Proposals. Specifically, the Circular is intended to:

i. **Request all Ministries, Departments and Agencies (MDAs)** to prepare and submit their revenue and expenditure proposals for the 2027 Fiscal Year in accordance with the requirements, procedures and guidelines contained in this Circular;
ii. **Communicate the Government's major policy priorities and strategic objectives** for the 2027 Fiscal Year and provide the key administrative and budget preparation guidelines to be followed by all MDAs in the preparation of their proposals;
iii. **Provide preliminary Sector Resource Envelopes and Budget Ceilings** to guide MDAs in preparing realistic, affordable and prioritised expenditure proposals within the available fiscal resources;
iv. **Provide the approved budget preparation templates and formats** to facilitate the standardised preparation, costing, coding and submission of revenue and expenditure proposals by all MDAs; and
v. **Provide the updated Chart of Accounts (CoA)** to guide MDAs in the appropriate classification and coding of revenue and expenditure items in line with the National Chart of Accounts (NCoA) and the State's budget classification framework.
vi. All MDAs are expected to ensure that their 2027 budget proposals are realistic, properly costed, aligned with Government priorities, consistent with the indicative resource envelopes, and supported by appropriate justification and relevant performance information. Proposals that do not comply with the requirements and guidelines contained in this Circular may not be considered for inclusion in the 2027 Budget.

2. The preparation of the 2027–2029 Medium Term Expenditure Framework (MTEF), coordinated by the Ministry of Budget and Economic Planning with the participation of relevant stakeholders, has been successfully concluded and provides the basis for the initial medium-term revenue and expenditure projections, as well as the determination of the indicative Sector Resource Envelopes and Budget Ceilings to guide the preparation of the 2027 Budget. Following the completion of the Annual Sector Performance Evaluation Exercise, it is expected that the Sector Planning Teams (SPTs) in the respective sectors have commenced the annual roll-over and updating of their Medium Term Sector Strategies (MTSS). Accordingly, all SPTs and MDAs are required to fast-track the preparation and finalisation of their MTSS and annual budget proposals, taking into consideration the indicative resource envelopes, budget ceilings, Government priorities and other guidelines contained in this Circular, with a

view to ensuring that the MTSS and medium-term resource allocation for all sectors, including non-MTSS sectors, are completed and aligned with available fiscal resources ahead of the 2027 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) shall serve as a key reference document for the preparation of the 2027–2029 Medium Term Sector Strategies (MTSS) and the 2027 Budget. CDF III incorporates the 12-Point Development Agenda of the current Administration and provides broad policy direction and sectoral priorities to guide the State's development planning and resource allocation. Accordingly, all Sectors and MDAs are required to ensure that their 2027 budget proposals are aligned with the relevant sectoral policy objectives and priorities, with the overarching objective of achieving positive transformation across all sectors and sustained improvement in the socioeconomic well-being of the people of Jigawa State. In particular, emphasis shall continue to be placed on inclusive economic growth, economic diversification and human capital development, in line with the 12-Point Development Agenda. Sectors and MDAs are also enjoined to take into consideration relevant evidence and inputs generated through the Citizens Engagement Programme (Gwamnati da Jama'a), Town-Hall Meetings and other stakeholder consultations undertaken as part of the 2027 Budget preparation process. Accordingly, resource allocation shall be guided by:

i. The contribution of proposed initiatives to the sustained growth, diversification and resilience of the State's economy, with particular emphasis on agriculture, critical infrastructure, **human capital development**, and the development of **Micro, Small and Medium Enterprises (MSMEs)**; and.
ii. The extent to which proposed programmes and projects contribute to sustainable improvements in human capital through increased access to **quality education**, **healthcare, skills development, economic empowerment, social protection and climate-change resilience.**

4. Furthermore, within the limits of the approved Sector Resource Envelopes and Budget Ceilings, Sectors and MDAs should prioritise programmes and projects that make significant contributions to the achievement of sectoral policy objectives and Government priorities. Particular attention should be given to the completion and effective implementation of ongoing and high-priority projects and programmes before proposing new initiatives, while all proposals must be properly justified, realistically costed and aligned with the strategic objectives of the CDF III and the 12-Point Development Agenda of the current Administration.

5. In addition, the following considerations shall guide the preparation and submission of revenue and expenditure proposals for the medium term and the 2027 Fiscal Year:

i. **Internally Generated Revenue (IGR) and Capital Receipts:** Revenue projections shall be realistic, evidence-based and cautiously optimistic, taking into consideration the prevailing economic outlook, historical revenue performance, revenue policies, revenue collection efficiency, the existing and potential revenue base of the State. All revenue-collecting MDAs shall update and align their revenue proposals with the Medium-Term Revenue Strategy (MTRS) and are expected to fully exploit existing and potential revenue sources within their respective mandates, attention should be given to strengthening revenue administration, improving collection efficiency, monitoring revenue assessment and collection, and ensuring timely remittance of all revenues due to Government. With regard to **Capital Receipts**, projected receipts from development grants, loans and other capital financing sources shall be linked to specific projects and programmes and supported by credible evidence of availability or expected drawdown during the 2027 Fiscal Year. Such evidence may include **signed agreements, Memoranda of Understanding (MoUs)**, **financing agreements, commitment letters** or other relevant documentation confirming the possibility of the receipts.

ii. **Personnel Cost** – While Personnel Cost Proposals for 2027 should be strictly based on post-filled - actual staff position as of August 2026 Payroll Position, A separate template has been provided for

proposed new recruitments in 2027 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 2027 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, planning and budget linkages shall be maintained through the Medium-Term Sector Strategies (MTSS), Sector Plans and the Medium-Term Expenditure Framework (MTEF) developed by MDAs participating in the MTSS process. Accordingly, 2027 Capital Expenditure Proposals shall be largely derived from the first-year implementation plans and expenditure phasing contained in the 2027–2029 MTSS, as applicable. In preparing capital expenditure proposals, MDAs shall be guided by the following considerations:

a) Proposals shall be **strictly limited to the approved Sector Resource Envelopes and Budget Ceilings**, as applicable. There shall be consistency and alignment between project allocations in the 2027–2029 MTSS and the corresponding 2027 Capital Expenditure Proposals;
b) **Ongoing projects and programmes**, particularly those at an advanced stage of completion, shall be given priority for completion and commissioning during the 2027 Fiscal Year before the inclusion of new projects, in order to maximise the benefits of existing investments and avoid the proliferation of abandoned projects;
c) Resources shall be strategically allocated to projects and programmes that make the greatest contribution to the achievement of **sectoral policy objectives**, **Government priorities and clearly defined results**, outputs and key performance indicators;
d) MDAs implementing **loan- and/or grant-funded projects** shall note that the capital expenditure ceilings include **counterpart funding requirements**, where applicable for the expected grant and loan proceeds. Expected drawdowns shall be appropriately reflected in the budget as **financing/contra-entries**. Proposals for externally financed projects shall be limited to the amounts for which there is credible assurance of drawdown during the **2027 Fiscal Year**, supported by relevant financing agreements, commitments or other acceptable evidence;
e) All capital expenditure proposals shall be prepared and submitted using the approved budget preparation templates and shall provide sufficient details on the project description, location, actual expenditure, project status, previous years approved budget, proposed 2027 allocation and expected financing source, where applicable;

f) MDAs with mandates, **functions and programmes** relating to **Climate Change, Food and Nutrition, Social Protection and Security**, and **Child-Sensitive Interventions** shall ensure that these cross-cutting priorities are appropriately reflected, mainstreamed and prioritised in their capital expenditure proposals, in line with Government policy objectives and available resources.

Resources, Expectations and Budget Ceilings.

As earlier indicated, the 2027–2029 Medium Term Expenditure Framework (MTEF), informed by the MTEF Policy Brief, has provided the basis for the development of the corresponding medium-term Fiscal Budget Framework and the determination of the indicative Sector Resource Envelopes. This process has been undertaken in line with the Government's policy priorities and strategic objectives as reflected in the Budget Policy Statements. In completing the top-down and bottom-up approach to the budget preparation process, Sectors participating in the MTSS process have been provided with their respective Sector Resource Envelopes covering all expenditure components of the Budget. Accordingly, all Sectors and MDAs shall prepare their proposals within the limits of the applicable Sector Resource Envelopes and Budget Ceilings and in accordance with the guidelines contained in this Circular. Further details are provided below, including the applicable budget ceilings for Sectors and MDAs participating in the MTSS process, capital expenditure ceilings for non-MTSS MDAs, and other relevant information to guide the preparation and submission of proposals. It should be noted that, while Personnel Cost Ceilings have been provided based on the MTEF projections, the primary basis for personnel cost proposals shall be the actual existing staff strength as reflected in the August 2026 Payroll Position, taking into account approved promotions, salary adjustments, retirements and other known changes in staff strength for the 2027 Fiscal Year.

Name of MDA	**055100100100 Ministry for Local Government and Community Development**
Sector	**053501600100**
Sector Envelop for MTSS MDAs	
Projected Personnel Cost	**82,000,000**
Overhead Cost Ceiling	**480,000,000**
Cap. Exp. Ceiling for Non-MTSS MDAs	
Proposed Establishments	**Personnel Cost Proposals shall be based on the actual payroll staff strength as at August 2026, while taking into consideration approved promotions, salary adjustments and anticipated retirements during the 2027 Fiscal Year. Present proposals for critical recruitment and transfers of service separately, using the appropriate template provided.**
Remarks	

Consultations in the Budget Process

7. MDAs are enjoined to ensure that the planning and budget preparation process is inclusive, participatory and consultative, with relevant stakeholders adequately carried along throughout the process. Accordingly, Sectors and MDAs are encouraged to engage relevant **Civil Society Organisations (CSOs)**, **Development Partners**, **private sector stakeholders**, **professional bodies**, **community representatives** and other relevant stakeholders to obtain **inputs and perspectives** that will enhance the quality, relevance and responsiveness of the 2027–2029 MTSS and 2027 Budget. Such consultations should, where applicable, take into **consideration inputs** generated through the **Citizens Engagement Programme (Gwamnati da Jama'a)**, **Town-Hall Meetings and other stakeholder engagements** undertaken as part of the **budget preparation process**. Effective stakeholder engagement and sector-wide consultations are expected to strengthen transparency, accountability,

ownership and responsiveness in the budget process and ensure that proposed programmes and projects better reflect the needs and priorities of the people of Jigawa State.

8. Furthermore, the Ministry of Budget and Economic Planning has nominated **Sector Desk Officers** from various sectors for the use of newly developed Budget Preparation Templates. Accordingly, all Agencies, Parastatals and Departments are required to submit their budget proposals to the Department of Planning, Research and Statistics (DPRS) of their respective supervising Ministries for review, consolidation and incorporation into the approved budget templates before submission to the Ministry of Budget and Economic Planning. All submissions shall comply with the prescribed templates, timelines, coding structure and other requirements contained in this Circular.

Submission Templates

8. The full adoption of the National Chart of Accounts (NCoA) by the State requires the preparation and presentation of the Approved Estimates using the various budget classification systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications, in addition to the prescribed standard budget templates. Accordingly, the new budget templates require all proposed revenue and expenditure estimates to be presented using the appropriate Economic Codes. To facilitate the compilation and consolidation of MDAs' budget proposals, the Ministry of Budget and Economic Planning has nominated Sector Desk Officers who will work closely with the Ministry and the respective MDAs in ensuring the accurate and timely preparation of proposals in the approved templates. All MDAs are required to obtain the soft (electronic) copies of the 2027 MDAs Budget Proposal Templates from the Ministry of Budget and Economic Planning and ensure that their submissions are prepared strictly in accordance with the prescribed formats and coding structure. Officers of the Ministry may also be assigned to provide technical support to MDAs, as necessary, to facilitate compliance with the templates and ensure the timely submission of both hard and electronic copies of the proposals.

9. The standard templates have been simplified by pre-populating relevant budget information, including the 2026 Approved Budget provisions against active budget lines, Economic Codes and Project Codes. MDAs are therefore required to complete the appropriate columns for the 2027 Budget Proposals and provide the required actual expenditure information for the period of eight months (January to August). Accordingly, all MDAs are hereby requested to prepare and submit their 2027 Budget Proposals in accordance with the attached templates provided in this Circular 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 2026 Payroll)
Form 4 Capital Expenditure Projects 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;

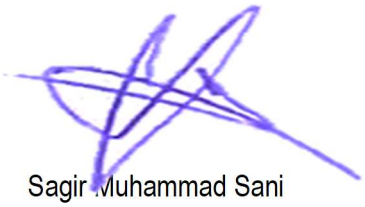
Bilateral Discussions

10. As part of the budget preparation process, the Bilateral Budget Discussions provide an opportunity for the Ministry of Budget and Economic Planning and the respective MDAs to jointly review the proposals submitted by MDAs, assess their compliance with the guidelines contained in this Circular, and ensure that proposed programmes and projects are aligned with Government priorities, available resources and the applicable Sector Resource Envelopes and Budget Ceilings. The 2027 Bilateral Budget Discussions are scheduled to commence on **28th September, 2026** and conclude on **8th October 2026**, in accordance with the attached timetable. Specific dates and times have been assigned to each MDA, and all MDAs are required to strictly adhere to their assigned schedules. Accordingly, compiled Budget Proposals shall be submitted to the Ministry of Budget and Economic Planning in triplicate hard copies and a soft copy on or before the stipulated submission deadline to facilitate

adequate review and preparation for bilateral discussions. MDAs are therefore advised to ensure that their submissions are complete, properly consolidated, accurately coded and fully compliant with the approved templates and guidelines before submission.

11. Finally, Sectors and MDAs are enjoined to undertake the preparation of their 2027 Budget Proposals concurrently with the roll-over and updating of the 2027–2029 MTSS to ensure consistency between policy priorities, medium-term sector strategies and annual budget allocations, while also facilitating an efficient and timely budget preparation process. The final draft of the reviewed and updated MTSS and the 2027 Budget Proposals shall be submitted on or before **18th September 2026**. Thereafter, the High-Level Review of the Draft Proposed Budget, to be chaired by His Excellency, the Executive Governor, is expected to commence in **October 2026**, in preparation for the presentation of the proposed Budget to the State Economic Planning Board and subsequently to the State Executive Council for consideration and approval. In accordance with the State Budget Calendar, the 2027 Appropriation Bill is expected to be presented to the State Legislature by the first week of **November 2026**. Honourable Commissioners and Accounting Officers are therefore kindly requested to give this Circular the necessary attention and ensure their active leadership and effective participation throughout the budget preparation process within their respective Sectors and MDAs. All MDAs are required to strictly comply with the provisions and guidelines contained in this Circular, particularly the approved Sector Resource Envelopes, Budget Ceilings, prescribed templates, timelines and other budget preparation requirements, to ensure the timely preparation of a credible, realistic, policy-driven and fiscally sustainable 2027 State Budget.

12. Please accept our sincere regards.



Sagir Muhammad Sani
Permanent Secretary,
For: Honourable Commissioner