

A TWO DAY TRAINING WORKSHOP ON PROJECT/BUDGET  
MONITORING FOR CSOs/CBOs IN JIGAWA STATE

TITTLE:

Linkage Between CDF & Annual Budget. Roles of CSOs/CBOs in  
Monitoring & Tracking

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3-Star Hotels, Dutse, Jigawa State

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# PRESENTATION OUTLINE

- Introduction of the Annual Budget
- Budget Monitoring
- Linkage between CDF, MTSS and Annual Budget
- Overview of the Comprehensive Development Framework (CDF)
- Roles of CSOs/CBOs in Budgeting process
- Discussions

# INTRODUCTION

An annual budget is any budget that is prepared for a period of 12 months. It specifically outlines both the INCOME and EXPENDITURES that are expected to be RECEIVED and PAID over the coming year. It is however been used by individuals, corporations, governments and various other types of organizations.

A government budget is government document presenting the government's proposed REVENUES and SPENDING for a complete financial year that is often passed by the legislatures and approved by the chief executive or president and presented by the Finance minister or commissioner in the case of a state

# Continued

A government budget has two distinct domains

1. The projected Revenues
2. The projected Expenditures (Expenses)

The projected revenue section outlines where government expects to get its resources from in order to finance its planned activities.

# Continued

Such expected revenues are:

- Internally Generated Revenue (IGR)
- Statutory Allocations
- Excess Crude Oil Revenue Receipts
- Value Added Tax (VAT)
- Special Releases (Primary Education Financing)
- Local Government 60% PHCDA Staff Cost

## Continued

The projected expenses side of the budget outlines how much and on what a government plans to spend its revenue. These are:

Recurrent expenditure and capital expenditure.

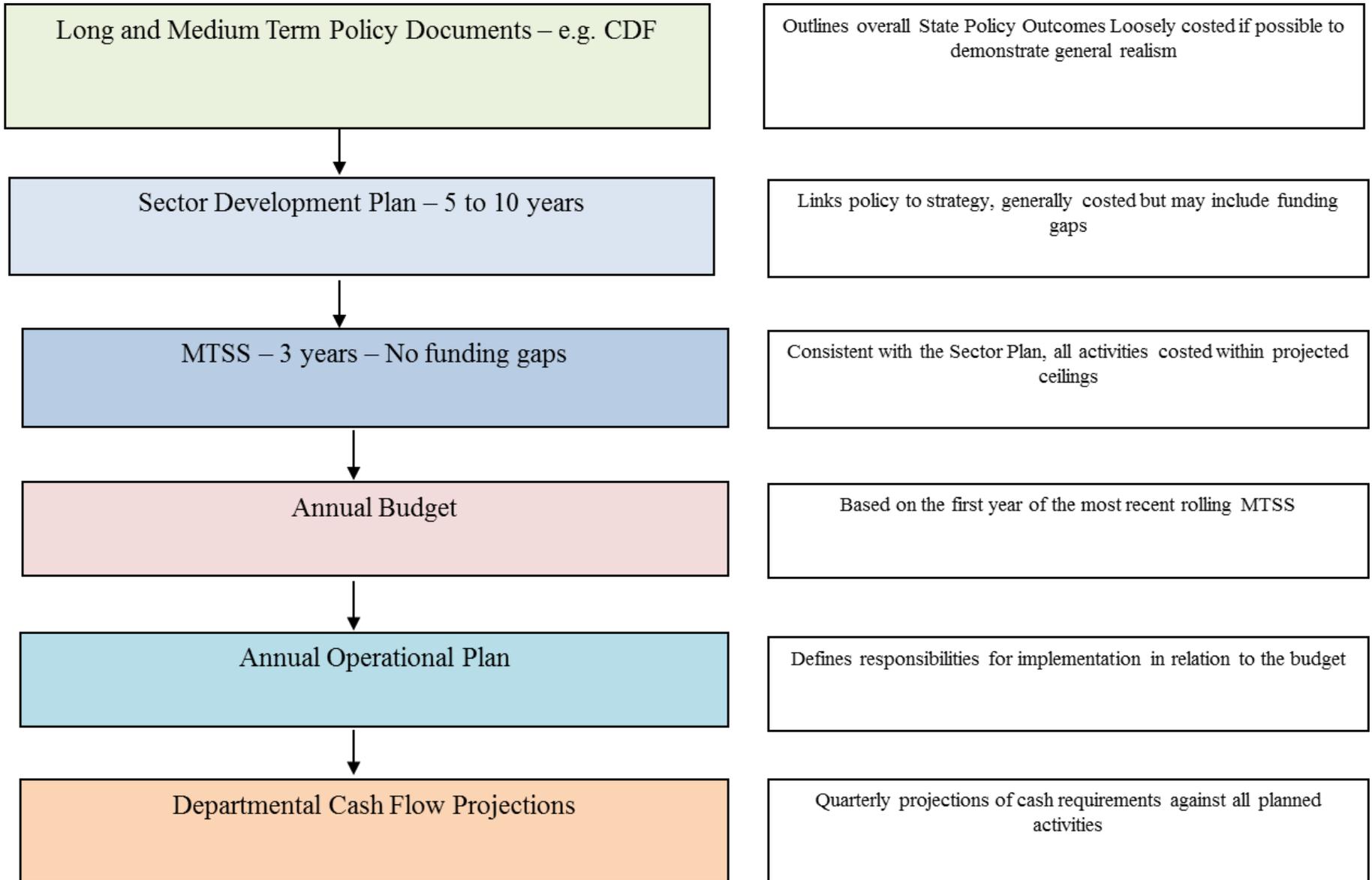
Recurrent expenditure: is the payments made by the government or organizations for all purposes. It includes payments made on goods and services as well as interest & subsidies

Capital expenditure: these are monies spent by government or business organizations on acquiring or maintaining fixed assets such as land, buildings etc

# Monitoring

Budget monitoring is very essential of the budgetary control process. The main objective of budget monitoring in public service is to ensure that total income and expenditure that are planned at the budget process is adhered to as far as possible during the budget period

# CDF, MTSS & ANNUAL BUDGET LINKAGE



# Overview of the CDF

The history of the CDF can be traced back to 2004-2006 when there was in place the Jigawa State Development Strategy Document (J-SDSD). The J-SDSD provided a framework for the development of the state but much was left to be desired largely due to inadequacies in the implementation outlined in the document. The CDF document, which is the second edition of the Jigawa State

Development Strategy Document, presents a socio-economic development framework for the state in a comprehensive and well articulated manner. The CDF covers four broad agenda: human capital development, critical infrastructure, economic empowerment and government/institutional reforms

## **ROLES OF CSOs/CBOs IN BUDGET MONITORING AND TRACKING**

CSOs/CBOs are part of key stakeholders that can play a great role on tracking public expenditure.

Thus, budgets become the key tool for the government towards implementing public policy and resource allocation. The information provided by monitoring could allow more effective budgetary policies.

Hence, the cycle of Accountability and Transparency would not be complete with out intervention of CSOs/CBOs in the governance process.

# Continued

- *Planning* process: CSOs/CBOs can be involved in the strategy and other sessions through which policies and plans are developed or reviewed, they can participate in budget discussions and ensure that public needs are reflected.
- *Monitoring process:* CSOs/CBOs has all the preserved right of possessing approved annual budget document, through which they can independently track the implementation of the budget

Thanks to CSOs