



KOGI STATE MINISTRY OF HEALTH

**GUIDELINES FOR PREPARATION
AND SUBMISSION OF
CONSOLIDATED WORKPLAN
FOR KOGI STATE PRIMARY
HEALTH CARE BUDGET**

First Edition

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Forward

Primary healthcare is the foundation of an effective and equitable health system. It is the first point of contact for most citizens and a critical driver of human capital development, social stability, and economic growth. As Kogi State continues to strengthen its governance systems and improve service delivery across all sectors, the need for a coherent, transparent, and well-coordinated approach to primary healthcare planning and budgeting has become even more essential.

These *Guidelines for Preparation and Submission of the Consolidated Workplan for the Kogi State Primary Health Care Budget* provide a unified framework to support all Ministries, Departments, and Agencies (MDAs) involved in primary healthcare service delivery. It ensures that planning and budgeting processes are aligned with the State Development Plan, the Medium-Term Expenditure Framework (MTEF), and national health priorities. By standardising procedures, strengthening coordination, and promoting fiscal discipline, these guidelines will help ensure that resources are allocated efficiently and used to deliver measurable improvements in health outcomes.

The consolidated work planning approach outlined in this document is a major step toward eliminating duplication, improving accountability, and ensuring that every investment in primary healthcare contributes meaningfully to the wellbeing of our people. It also reinforces the State Government's commitment to transparency, evidence-based planning, and inclusive governance.

I commend the Ministry of Health, the Kogi State Primary Healthcare Development Agency, and all partner MDAs for their collaboration in developing this important document. I urge all stakeholders to adopt and apply these guidelines diligently as we work together to build a healthier, more resilient Kogi State.



Hon. Idris Asiru
Honorable Commissioner
Kogi State Ministry of Finance, Budget and Economic Planning

Acknowledgements

The development of the Guidelines for Preparation and Submission of the Consolidated Workplan for the Kogi State Primary Health Care Budget is the result of extensive collaboration, technical input, and commitment from numerous institutions and individuals dedicated to strengthening primary healthcare in Kogi State.

We acknowledge the leadership and support of the Honourable Commissioner for Health, whose guidance ensured that this document reflects the strategic direction of the State's health sector. We also appreciate the Honourable Commissioner for Finance, Budget and Economic Planning and the technical teams of the Ministry of Finance, Budget and Economic Planning for their invaluable contributions in aligning this guideline with the State's fiscal framework and budget processes.

Special appreciation goes to the Kogi State Primary Healthcare Development Agency (KSPHCDA), and the Ministries of Finance, Budget and Economic Planning. Their insights and sector-specific expertise enriched the content and ensured that the guidelines address the practical realities of primary healthcare delivery.

We also recognize the contributions of development partners, civil society organizations, and technical experts who provided feedback, data, and recommendations during the drafting process. Their participation reflects the collaborative spirit required to strengthen primary healthcare systems. Finally, we commend the dedicated officers of the Ministry of Health, particularly the Department of Planning, Research, and Statistics, for coordinating the development of this document and ensuring its alignment with national standards and global best practices.

It is our expectation that all MDAs and stakeholders will apply these guidelines consistently to improve planning, budgeting, and service delivery across the primary healthcare system in Kogi State.



Mrs. Enehe Dorcas Omeneke

Permanent Secretary
Ministry of Health

Preface

The Guidelines for Preparation and Submission of Consolidated Workplan for Kogi State Primary Health Care Budget provide a step-by-step guide to assist the state Health sector in the preparation and consolidation of workplans for Primary Health Care (PHC) service delivery for every fiscal year. It provides a standardised approach to support planning, resource allocation, and ensuring that planning and budgeting processes are efficient, transparent, and accountable. By following this guideline, all Ministries, Departments and Agencies (MDAs) in the Kogi State Health sector can align their programmes and projects with the state's strategic priorities, funding framework, and operational plans.

PHC is considered a subsector within the broader Health Sector with several MDAs contributing to the attainment of the state's PHC objectives. Hence, the guidelines are expected to support better coordination in planning and budgeting, enhance financial discipline, and ensure the effective allocation of resources to improve basic education and primary healthcare outcomes in Kogi State. The consolidated workplans developed through this process will serve as essential tools for monitoring progress, evaluating impact, avoid duplications, and foster accountability in the delivery of PHC services in the State. The Annual Health Sector Strategy development and Work Planning template referenced in this Guidelines was adopted by the state to produce the consolidated workplan for the PHC sub-sector of the State.

In summary, these guidelines shall:

- i. Support sector-wide coordination in planning and budgeting, leading to more effective programme implementation in the primary healthcare subsector.
- ii. Promote fiscal discipline, ensuring that resources are allocated efficiently and used effectively.
- iii. Enhance monitoring, evaluation, and accountability in the delivery of primary health care services.

The Guideline should be used to:

- i. Guide the preparation of annual primary healthcare budget proposal in Kogi State
- ii. Guide the preparation of comprehensive and consolidated workplan that integrate all programmes and projects related to primary health care in the State's budget.
- iii. Ensure alignment with the Kogi State Health Sector Development Plan, MTSS and Annual Operational Plan (AOP), to maintain policy-plan-budget alignment and sector-wide coordination during budget execution.
- iv. Ensure that PHC budgets are prepared within the envelope/ceilings allocated to the PHC subsector.
- v. Ensure compliance with the six segments of the Kogi State Chart of Accounts (compliant with the National Chart of Account - NCoA) in PHC budget preparation and reporting.
- vi. Capture all PHC recurrent costs in budget estimation, including costs for frontline workers, salary for various staff cadre, allowances, recruitment expenses, and specifying funding sources (whether the Local Government Councils (LGCs) or the State Government will provide funding).

- vii. Identify and prioritise capital investments based on clear criteria, including investment management guidelines.
- viii. Provide geotagging to all capital projects, using the NCOA location codes structure and ensure adherence to costing standards, and physical and fiscal reporting requirements.
- ix. Enable the identification of the timing of each activity, which will support the development of cash planning and annual operation plans (AOP) once the budget is approved.

All relevant MDAs in the Kogi State Government are hereby mandated to adopt these guidelines while preparing their annual budget proposals, AoP, as well as the preparation and submission of their work plans in line with the approved budget for consolidation.


Dr Abdulazeez Adams Adeiza
Hon. Commissioner of Health

CHAPTER 1:

INTRODUCTION

1.1 Background

Effective healthcare is a cornerstone of social and economic development, it is a strategic investment that drives economic growth, human capital development, and long-term stability and its proper planning and financing are essential for sustainable progress. In Kogi State, Primary Healthcare programme plays a vital role in expanding access to quality and affordable health services for all. Achieving this mandate, however, depends on a coherent budgeting and work-planning system that aligns with national policies, state fiscal guidelines, and broader development priorities. As the custodians of health system performance and fiscal affairs in Kogi State, the Ministry of Health and the Ministry of Finance, Budget and Planning recognize that achieving meaningful progress requires coordinated action across all Ministries, Departments, and Agencies (MDAs) and developed these guidelines for same.

The *Guidelines for Preparation and Submission of the Consolidated Workplan for the Kogi State Primary Health Care Budget* were developed to establish a standardized approach to budgeting, resource allocation, and programme planning within the state's health sector. The document serves as a strategic tool to strengthen transparency, accountability, and efficiency in financial management, ensuring that available resources are effectively deployed to improve health outcomes.

Targeted at health administrators, planners, and financial officers, the guidelines support the development of realistic, needs-based budgets that prioritize key areas such as infrastructure development, recruitment and training of healthcare workers, procurement of medical supplies, and effective facility management. By aligning with state fiscal policies and the national health framework, the guidelines promote equitable resource distribution and foster inclusive, sustainable health system development.

In addition, the document encourages collaboration among government agencies, civil society organizations, and development partners, promoting a participatory approach to primary healthcare planning. By providing a clear and structured roadmap for budget preparation and work planning, the guidelines reinforce the state's commitment to Universal Health Coverage and enhance the quality-of-service delivery across Kogi State. Successful adoption and implementation of these guidelines will contribute significantly to strengthening primary healthcare in Kogi State, ensuring that every resident can access quality healthcare within a well-resourced, efficiently managed system.

1.2 Purpose of the Guidelines

- i. Establish a structured approach for sector-wide primary healthcare budget planning, preparation, and execution, for more effective programme implementation in the primary healthcare subsector.
- ii. Align budgetary allocations with primary healthcare priorities of Kogi State's and relevant national and global commitments.

- iii. Promote fiscal discipline, transparency and accountability in the primary healthcare subsector, ensuring that resources are allocated efficiently and used effectively.
- iv. Facilitate monitoring, evaluation and appraisal of primary healthcare programmes and projects in the state.

CHAPTER 2: **OVERVIEW OF PRIMARY HEALTHCARE IN KOGI STATE**

2.1. Overview

There are three tiers of Health Care Delivery Services in Kogi State, namely: Primary, Secondary and Tertiary. The Ministry of Health is responsible for the overall supervision of the health system. It also oversees all parastatals and Health Training institutions. There is a Kogi State Hospitals Management Board (HMB) that coordinates and supervises the day-to-day management Secondary Health Care facilities. Kogi State Health Insurance Agency with a mandate to provide every resident of Kogi State have equitable access to quality and affordable health care services irrespective of socioeconomic status to ensure Universal Health Coverage. Kogi State Primary Health Care Development Agency Coordinates and supervises all public Primary Health Care facilities in the state. There are also 3 tertiary health care facilities and 163 registered Private Health Care facilities respectively currently operating in the state.

Primary healthcare remains a central pillar in the Kogi State's Development Plan (2024 – 2056). The State has a total of 845 primary health facilities managed by Local Government Health Departments, under the state-level supervision of the Primary Healthcare Development Agency. The major thrust of health policy of the state is to improve access to healthcare and improve the efficiency of the healthcare delivery system. Hence, the State Government is working to provide community oriented primary healthcare services and ensure the improvement of health indicators in the State.

2.2. Institutional Structure for Primary Healthcare in Kogi State.

The Kogi State Ministry of Health and Human Services, led by the Honourable Commissioner, is responsible for regulating the entire health sector of the state. The Ministry of Health oversees the State Strategic Health Development Plan and leads in policy formulation. The Ministry implements its strategies directly and through its Agencies, including the Kogi State Primary Healthcare Development Agency (SPHCDA), Hospital Services Management Board, Kogi State Health Insurance Agency, Kogi State Drugs and Medical Supply Management Agency, and Kogi State Agency for the Control of AIDS.

To further improve healthcare delivery, various programmes are undertaken overtime such as the State Malaria Elimination Program and State AIDS and Sexually Transmitted Infection Control Programme (SASCP). There are also various program coordinators across disease areas and cross cutting issues such as, health insurance and monitoring and evaluation across the State.

Primary healthcare is provided through primary healthcare centres (PHCs) spread across the 21 LGAs in the State. However, the State is working towards seamless “Primary Health Care Under One Roof”, managed by the State Primary Health Care Development Agency.

2.2.1. Mandates of Organizations in the Primary Healthcare Sector of Kogi State

The role of each institution/MDA mentioned above is summarized below:

- **Ministry of Health:** Responsible for driving healthcare service delivery across Kogi State through the formulation of policies, regulations, and standards that ensure affordable, accessible, and high-quality healthcare for all residents.
- **Kogi State Primary Healthcare Development Agency (KSPHCDA):** Charged with developing policies, strategies, guidelines, and operational plans that strengthen access to effective, efficient, and sustainable primary healthcare services throughout the state.
- **Hospital Services Management Board:** Oversees the administration and operations of all General and Cottage Hospitals in Kogi State. The Board also provides critical data, insights, and technical advice to the Ministry of Health to support evidence-based policy formulation and planning.
- **Kogi State Health Insurance Agency (KSHIA):** Facilitates access to affordable healthcare services for residents, including free primary healthcare for indigent children under five, indigent pregnant women, and persons living with disabilities. The agency also manages the disbursement of social health insurance funds to healthcare providers and ensures the financial sustainability of service delivery.
- **Kogi State Agency for the Control of AIDS (KOSACA):** Coordinates all state-level activities, programmes, and interventions related to the prevention, treatment, and management of HIV/AIDS.
- **Kogi State Drugs and Medical Supply Management Agency:** Responsible for the selection, quantification, procurement, and distribution of medicines and medical supplies. The agency ensures that drugs are safe, effective, accessible, affordable, and available across all levels of primary healthcare, while promoting cost-effective supply chain practices.

CHAPTER 3:

THE BUDGET PROCESSES IN KOGI STATE

3.1. Annual Budget Process

The annual budget is a vital instrument in the operations of government, serving multiple functions across economic, political, legal, and managerial domains. A robust and well-structured budget process is essential to ensure that government expenditures are effectively channelled towards achieving policy objectives and promoting public welfare.

Within Kogi State, the process of budgeting for primary healthcare is required to align with the broader State budgeting framework. This process is typically carried out through six iterative stages, each designed to ensure comprehensive planning, implementation, and oversight. The stages are as follows:

1. Policy Review: This initial stage involves a thorough examination of existing policies to ensure alignment with current priorities and objectives.
2. Strategic Planning: In this phase, strategies are developed to translate policy priorities into actionable plans, providing a clear direction for resource allocation.
3. Budget Preparation: Detailed budget proposals are crafted based on the strategic plans, outlining the financial requirements for the upcoming fiscal period.
4. Budget Execution: This stage focuses on implementing the approved budget, ensuring that funds are disbursed and utilised as planned to achieve set objectives.
5. Accounting and Monitoring: Ongoing tracking of expenditure and activities is conducted to ensure compliance, efficiency, and accountability throughout the implementation period.
6. Reporting and External Audit: The final stage involves comprehensive reporting and external audit to evaluate performance, ensure transparency, and inform future budgeting cycles.

This guideline places emphasis on the first four stages (Policy Review, Strategic Planning, Budget Preparation, and Budget Execution), detailing the essential steps involved up to the consolidation of the Primary Healthcare Centre (PHC) workplan. It is important that these guidelines are utilised in conjunction with the existing laws, regulations, rules, and manuals enacted by the Kogi State Government. Adherence to these established frameworks ensures compliance with fiscal policies and the adoption of best practices throughout the budgeting process.

3.2. Key Principles for Primary Healthcare Budgeting in Kogi State

The following principles must be applied during the preparation of the Kogi State Primary Healthcare budget:

1. **Comprehensive Fiscal Coverage:** The budget must capture all fiscal activities related to Primary Healthcare. All policy decisions with financial implications must be taken within the budgetary framework issued by the Ministry of Finance, Budget and Economic Planning, ensuring that competing demands are balanced responsibly.

2. **Affordability and Fiscal Discipline:** Budget proposals must be data-driven and aligned with medium-term fiscal realities and annual budget ceilings. Projections should be based on credible revenue and expenditure estimates and remain within the resource envelope allocated to the health sector, with particular attention to primary healthcare.
3. **Alignment with Government Priorities:** All expenditures must reflect the priorities articulated in the Kogi State Development Plan. Resources should be directed only to activities with clearly defined outputs and measurable contributions to strategic primary health objectives of the state.
4. **Consolidated Approach to Planning and Budgeting:** All MDAs and LGAs implementing primary healthcare programmes must plan jointly to prevent duplication, avoid mandate overlap, and strengthen the consolidation of the State's Primary Healthcare budget.
5. **Efficiency and Cost-Effectiveness:** Resources must be deployed in a manner that maximizes value for money. Programmes and activities should achieve their intended results at the lowest possible cost without compromising service quality.
6. **Transparency and Accountability:** Plans, strategies, fiscal forecasts, and financial reports must be clear, accessible, and open to public scrutiny. Decision-makers, including the coordinating ministry, the State Executive Council (ExCo), and the State House of Assembly (SHoA), must have access to complete and accurate fiscal information to support informed decision-making.
7. **Finalisation and Publication of the Approved Budget:** The approved budget must be prepared and published in line with the six segments of the State's Chart of Accounts, developed in accordance with the National Chart of Accounts (NCoA). The Ministry of Finance, Budget and Economic Planning shall provide the required formats, instructions, and templates. The six segments include: administrative, economic, functional, programme, fund, and geo-location.
8. **Budget Implementation:** To ensure efficient and effective use of resources allocated to primary healthcare, all MDAs implementing primary healthcare initiatives must prepare comprehensive workplans. These workplans shall be consolidated and approved by the appropriate authorities to guide the implementation of the Primary Healthcare Budget across Kogi State.

3.3. Budget Processes, Timelines and Roles

The preparation of the primary healthcare budget in Kogi State is governed by the annual budget framework and calendar issued by the Ministry of Finance, Budget and Economic Planning (MoFB&EP), in close collaboration with the Ministry of Health. This process is organised into multiple distinct stages, each comprising specific activities that must be undertaken by designated departments and officials. Adherence to these activities and their associated timelines is essential to ensure that the Appropriation Bill receives approval from the State House of Assembly (SHoA) before the commencement of the new fiscal year.

The Kogi State Government's Budget Calendar serves as a guide for the preparation of the Primary Healthcare budget, ensuring that all relevant steps are followed systematically. Further details on the stages and procedures involved in the budget preparation process are provided in the subsequent sub-chapters of this guideline.

3.3.1 Policy and Fiscal Planning

The annual process for preparing the Primary Healthcare budget in Kogi State begins with a structured approach to policy and fiscal planning. This initial stage is crucial, as it ensures that the budget is firmly anchored to the objectives outlined in the Kogi State Development Plan and other relevant state policy documents. The process commences with a comprehensive review of the health sector's performance, as well as an assessment of how previous years' budgets have been executed. A key component of this planning stage involves a detailed evaluation of the State's health expenditure framework over a three-year period. Particular attention is given to the performance of the Primary Healthcare expenditure segment within this timeframe, ensuring that resource allocation and utilisation are thoroughly assessed.

During this phase, the Kogi State Ministry of Finance, Budget and Economic Planning take the lead in updating the fiscal framework. This update is a critical step that directly influences the determination of the state's annual fiscal targets and the aggregate spending limits, both at the overall state level and specifically for agencies operating within the health sector, such as the Kogi State Primary Health Care Development Agency (KSPHCDA). The annual fiscal targets and spending ceilings, once established, are formally communicated to all Ministries, Departments, and Agencies (MDAs) through the Budget Call Circular (BCC). This circular serves as an official guide, outlining the resource envelope available to each MDA for the coming financial year and ensuring that all agencies plan within defined fiscal constraints.

A more detailed explanation of the activities involved in the fiscal planning step is provided in the following sections, guiding all stakeholders through each requirement and expectation associated with this critical stage of the budget cycle.

3.3.1.1 Agency and Sector Performance Review

The Agency Performance Review (APR) and Sector Performance Review (SPR) are conducted annually to evaluate the outcomes of public expenditure against established plans. These reviews are designed to support the revision and refinement of policies and plans within the health sector. During the APR and SPR, a comprehensive assessment is carried out encompassing several key areas:

- Budgetary Allocations and Releases: The reviews examine the extent to which budgetary allocations have been made and funds released, analysing how these financial resources have supported sector priorities.
- Sector and Agency Performance: The performance of both the sector and individual agencies is measured against their stated priorities and targets, ensuring alignment with overarching health objectives.
- Key Performance Indicators (KPIs): Progress towards key performance indicators is tracked to determine effectiveness, efficiency, and impact of programmes and initiatives.

- Collaborations among Health Sector Agencies: The reviews consider the nature and quality of collaborations between various agencies operating within the health sector, recognising joint efforts and coordinated approaches.

Findings from the APR and SPR directly inform updates to the health sector's Medium-Term Sector Strategy (MTSS) and the pre-budget Annual Operational Plan (AoP). This process ensures that the preparation of the Primary Healthcare budget is underpinned by robust linkages between policy, planning, and budgeting, and that collaboration among all health sector agencies is maintained and strengthened.

Annual Agency and Sector Performance Review (A/SPR) Process

The Agency Performance Review (APR) and Sector Performance Review (SPR) follow a systematic process each year to ensure a thorough evaluation of the health sector's financial and operational outcomes. The structured sequence of activities, responsibilities, and timelines is outlined below.

Issuance of Guidance Note and SPR Template

At the outset, the Ministry of Finance, Budget and Economic Planning (MoFB&EP) may wish to issue a guidance note and the Sector Performance Review (SPR) template to the Health Sector, specifically the Ministry of Health. This guidance and template serve as the official tools for reviewing the sector's performance over the previous financial year. The issuance of these materials occurs in February.

Dissemination to Health Agencies

Following receipt, the Ministry of Health (MoH) forwards the guidance note and the adapted SPR template to all Health Agencies, as well as other Ministries, Departments, and Agencies (MDAs) involved in primary healthcare service delivery. This step ensures that every relevant entity is provided with the necessary framework to review primary healthcare financing and performance for the preceding financial year. This dissemination also takes place in February. If no template is issued by the MoFB&EP, the MoH may issue a guiding note and/or template to Health Agencies for the reviews.

Agency Performance Reviews

In March, each Agency, including the Kogi State Primary Health Care Development Agency (KSPHCDA) and other MDAs within the sector, undertakes its Annual Performance Review (APR). These reviews are conducted with technical and quality assurance support from both MoFB&EP and MoH, as needed. This collaborative support aims to maintain accuracy and consistency across all reviews.

Sector Performance Review Compilation

Also in March, the Health Sector as a whole conducts its Sector Performance Review (SPR), incorporating inputs from the APRs completed by all Agencies. Throughout this process, technical and quality assurance support from MoFB&EP is provided where necessary. It is imperative that the review of Primary Healthcare is presented as a standalone section within the SPR and is not subsumed under broader sectoral findings, thereby ensuring focused attention on primary healthcare issues.

Revision and Consolidation of Findings

In April, the Ministry of Health, together with MoFB&EP, undertakes the revision and consolidation of the findings from the SPR. This stage involves critically analysing the results and synthesising the information into a coherent and actionable report.

Validation and Finalisation

Finally, the Ministry of Health is charged with the validation and finalisation of the SPR during April. This step ensures that all findings are accurate, all recommendations are sound, and the document is ready for use in informing sector planning and decision-making processes.

Insights drawn from the key achievements, lessons learned, challenges encountered, and emerging issues identified during the SPR process are used to inform the preparation and updating of the Medium-Term Sector Strategy (MTSS) and the pre-budget Annual Operational Plan (AoP) for the health sector.

3.3.1.1 Medium Term Expenditure Framework

The Medium Term Expenditure Framework (MTEF) is a crucial tool used for financial planning within the State, operating as an annual three-year rolling plan. Its primary function is to outline the expenditure priorities over the medium term, and to set clear, robust budget constraints that must be adhered to when sectors and Ministries, Departments, and Agencies (MDAs) develop or refine their respective plans and budgets.

The responsibility for preparing the MTEF lies with the Ministry of Finance, Budget and Economic Planning, working in collaboration with other MDAs within the finance sector of the State. The MTEF delivers several key functions:

- It provides a top-down estimate of the total resources available for public expenditure in Kogi State.
- It offers a bottom-up costing of the programmes and projects undertaken by MDAs and sectors.
- It reconciles the needs of MDAs and sectors with the resources allocated to them.
- It ensures that both the annual budget submissions and the execution of those budgets are in alignment with the agreed medium-term plans.

Within the MTEF, realistic macroeconomic projections are made to determine the total resources available over the medium-term period. In addition, the framework establishes ceilings or resource envelopes for each sector and MDA, which are consistent with both the available resources and the policy priorities of the government. The MTEF also breaks down sector-specific envelopes to further guide the preparation of budget proposals, ensuring these proposals are based on the resources that are actually available.

The requirements and processes for preparing the EFU-FSP-BPS (Economic and Fiscal Update, Fiscal Strategy Paper, and Budget Policy Statement) are set out in the EFU-FSP-BPS Manual for the State. This manual serves as a guide for the Ministries of Finance, Budget, and Planning in the preparation of the State's MTEF. In summary, the MTEF acts as a fundamental framework for determining the amount of funding, sourced both internally and externally, that can be realistically allocated to the primary healthcare budget for each year, projected across three consecutive years.

3.4. Medium Term Sector Strategy and Work Planning

3.4.1 Medium Term Sector Strategy

By the 2027 fiscal year at the latest, the Kogi State Health Sector will adopt a Medium Term Health Sector Strategy (MTSS) framework. This framework is essential for pinpointing the main challenges that hinder the effective implementation of State Primary Healthcare programmes and for developing strategic responses to these obstacles. The MTSS is to be jointly prepared and updated annually by all Ministries, Departments, and Agencies (MDAs) within the Health Sector. Its purpose is to address the identified challenges, revitalise the primary healthcare system, and facilitate progress towards both the State's set objectives and the global sustainable development goals to which the State government is committed.

The MTSS serves as a realistic and strategic roadmap, ensuring ambitions are aligned with available resources. It clearly sets out the sector's priorities, deliverables, and associated costs, and acts as the foundational strategic document upon which all health MDAs' work plans must be based.

Key Components of the MTSS Process

- Aligning primary healthcare goals and objectives, as part of the overall health objectives, with the overarching goals of the Kogi State Development Plan (SDP).
- Identifying critical projects and programmes that contribute to achieving these goals.
- Prioritising, costing, and phasing initiatives over a three-year period to ensure effective implementation.
- Defining expected outcomes in clear, measurable terms to facilitate tracking and accountability.
- Establishing a comprehensive work plan and results framework that links expected outcomes to primary healthcare objectives and policy goals.

Additional requirements and processes for the preparation of the MTSS are detailed in the Kogi State MTSS Preparation Templates, which complement this manual.

In summary, the MTSS is both an ambitious and pragmatic roadmap that articulates priorities, deliverables, and costs. It maps out the sequence of projects, programmes, and expected results necessary to achieve universal primary healthcare policy targets, as well as the broader health objectives of the State.

Roles and Responsibilities in MTSS Preparation

The Director of Planning, Research and Statistics of the KSPHCDA, alongside other MDAs in the Health Sector, serves as a member of the Health Sector Planning Committee responsible for preparing the MTSS.

Operational Arrangements for MTSS Preparation

- The MTSS will be prepared collectively by all MDAs in the Health Sector during an annual MTSS preparation meeting or workshop, convened by the Ministry of Health on or before May/June each year.

- All projects and plans proposed within the MTSS must be prioritised and costed appropriately, in line with the guidelines outlined in Chapter 5 regarding prioritisation and costing.
- Costing must remain within the ceilings or resource envelopes approved in the Medium Term Expenditure Framework (MTEF) as communicated by the Ministry of Finance, Budget and Economic Planning.
- The Ministry of Health retains the authority to determine the allocation of budget ceilings assigned to the Primary Healthcare Sector. This may involve distributing funds among MDAs based on the cost of prioritised projects, a predetermined share, or a combination of both methods.

3.4.2 Consolidated Primary Healthcare Work Planning

The following guidelines should be followed for the annual work planning by all MDA:

- **Alignment with the MTSS and pre-budget AoP:** All primary healthcare programmes, plans, and activities must be derived from the approved Medium-Term Sector Strategy (MTSS) for the health sector. Where an MTSS is not available (pre-2027), the programmes, plans, and activities must be derived from the pre-budget AoP of the health sector prepared collaboratively by all MDAs in the sector.
- **Use of Standard Templates:** MDAs may use existing work-planning templates to prepare their annual workplans, provided that all entries are drawn directly from the approved MTSS or approved pre-budget AoP.
- **Submission for Consolidation:** Each MDA shall submit its MTSS/AoP-based annual primary healthcare workplan to the Ministry of Health. These submissions will be consolidated into the Kogi State Annual Consolidated Primary Healthcare Workplan, which will serve as the basis for all primary healthcare-related budgets for the applicable fiscal years.
- **Prioritisation and Costing:** Capital projects and activities included in the consolidated workplan must be selected through an objective prioritisation process. Costing must fall within the budget ceilings approved in the MTEF and communicated by the Ministry of Finance, Budget and Economic Planning. (See Chapter 5 for mandatory prioritisation and costing standards).
- **Comprehensive Cost Coverage:** Costing must reflect all expenses associated with each project or activity, both recurrent and capital, and must clearly indicate the funding source (state, local government, grants, development partners, etc.).
- **Personnel-Related Costs:** For projects or activities with personnel cost implications, costing must include all related expenses such as recruitment, salaries, benefits, allowances, and other overheads for frontline workers, along with the funding source.
- **Compliance with the National Chart of Accounts:** All project and activity details must align with the programme and other relevant segments of the National Chart of Accounts (NCoA) as adopted by the State for budget classification.
- **Circulation of the Consolidated Workplan:** The Ministry of Health will share the approved Consolidated Primary Healthcare Workplan with all MDAs within the sector.
- **Mandatory Consistency with the Consolidated Workplan:** No item may be proposed in an MDA's budget or implemented during the fiscal year unless it is explicitly captured in

the Consolidated Primary Healthcare Workplan prepared in line with the MTSS/pre-budget AoP.

CHAPTER 4: ANNUAL BUDGET PREPARATION

4.1 Step-by-Step Guide to Annual Primary Healthcare Budget Preparation

This chapter outlines a detailed, step-by-step guide for preparing the annual budget for primary healthcare. It identifies the essential sub-activities, clarifies the associated responsibilities, and highlights the key documents required throughout the process. Each sub-activity within the annual budget preparation process is further explained in the following sections of this chapter to provide clarity and direction for all parties involved.

4.2 Issuance of Annual Budget Call Circular

The formal process of preparing the annual budget for primary healthcare begins each July with the Ministry of Finance, Budget and Economic Planning (MoFB&EP) issuing the annual Budget Call Circular (BCC). This BCC serves as the foundational document for the budget preparation exercise, providing clear instructions and essential information. The circular is based on frameworks and agreements already established at the Strategic Planning stage. Its contents typically include:

- Introduction: Outlining the requirements and instructions for the budget proposals, considerations relating to the Medium-Term Expenditure Framework (MTEF), and the overarching strategic objectives and focus areas for the budget.
- Review of Current Economic and Budget Performance: An assessment of the ongoing year's budget, providing context for the upcoming budget cycle.
- Next Year's Budget Framework: Presentation of the aggregate spending limits, including sector and MDA ceilings that must be adhered to during preparation.
- Guidelines for Budget Preparation: Comprehensive instructions covering general preparation, guidelines for personnel costs, and boundaries between capital and recurrent expenditures.
- Report on Budget Performance (January–June): A summary of achievements and expenditure trends in the first half of the current financial year.
- Submission and Defence Procedures: Details on submission deadlines, required formats and templates, and considerations relating to the Chart of Accounts.
- Contact Information: Clear guidance on who to approach for clarification or further support during the budget preparation process.
- Annexures: Supplementary documents, including the Detailed Budget Calendar, relevant MTEF documents, budget classification guidance, and the Chart of Accounts.

The timing of issuing the BCC is crucial as it directly impacts the early submission of the proposed annual budget to the Executive Council (EXCO) and the State House of Assembly (SHOA). The exact date for issuing the BCC is set out in the Budget Calendar, which can be found in Annex 1 of this guideline.

4.3 Preparation of Primary Healthcare Budget Proposals

Once the BCC is received, all Ministries, Departments, and Agencies (MDAs) within the Health Sector are required to prepare detailed budget proposals. These proposals must align with the priorities identified for each MDA in the consolidated work plan, which is itself informed by the

MTSS or pre-budget Annual Operational Plan (AoP). Each MDA is to submit its complete set of proposed primary healthcare projects, activities, and other budget items to the MoFB&EP, ensuring compliance with the stipulated timeframe and standards as outlined in the Budget Calendar.

To facilitate this process, each MDA should:

- Establish a budget subcommittee, chaired by the Permanent Secretary or Chief Accounting Officer.
- Distribute a copy of the BCC to all departments and units, requesting their respective budget proposals.
- Consult the MTSS/pre-budget AoP and, where appropriate, seek input from the Ministry of Health, other health sector MDAs, local government primary healthcare departments, and other relevant bodies. This helps avoid duplication and fosters collaboration.
- Direct departments and units to prepare detailed proposals using the approved forms and formats.
- Ensure the budget subcommittee thoroughly reviews all submissions from the various sub-departments and units.
- Engage with non-governmental stakeholders, such as civil society organisations (CSOs) and community leaders, to ensure that their primary healthcare needs and priorities are reflected.

The Permanent Secretary or Chief Accounting Officer, in collaboration with the MDA's Chief Executives, is responsible for leading the budget proposal process and endorsing the final document. Alternatively, this responsibility may be delegated to the Director of Planning, Research and Statistics or another suitable directorate.

Each MDA must ensure that:

- Budget proposals comply with the BCC and use the required formats.
- Activities and projects are consistent with state goals and policy guidelines.
- Only activities and projects listed in the MTSS or pre-budget AoP are included.
- Correct budget classification and coding in line with the National Chart of Accounts (NCOA) are applied.
- Projects incorporate elements from community development plans and feedback from CSOs.
- Ongoing, grant-assisted, and development or loan-financed projects receive priority.
- Activities fulfilling government commitments under relevant agreements are prioritised.
- Only projects within the MDA's technical and absorptive capacity are proposed.
- All new activities and projects are justified and appraised by appropriate staff or consultants. For new capital projects within the Executive Council's approval threshold, justification documents must include performance indicators and measurement methods. Multi-year projects must have documents outlining the full scope, financial implications, and phased execution plan.
- All new projects and activities, including purchases, construction, renovation, or repairs, are properly costed using the most cost-effective methods.
- The recurrent cost implications of capital projects are estimated and included in recurrent budget estimates.

- Proposals for counterpart funding for externally financed projects are incorporated.
- Actual expenditure figures for the previous year and for the first six months of the current year are included.
- All proposal items are clearly and accurately titled, with sufficient detail provided.

The budget proposal must be reviewed and approved by the MDA's budget subcommittee, with final endorsement by the Permanent Secretary or Chief Executive, before submission to the MoFB&EP. Submission must occur on or before the date specified in the BCC and Budget Calendar.

4.3.1 Summary of Key Steps in the Primary Healthcare Budget Preparation Process

- Establish a Budget Subcommittee: Led by the Permanent Secretary or Chief Accounting Officer.
- Distribute BCC Guidelines: Share the BCC with all departments and units, inviting them to submit their individual budget proposals.
- Prepare Primary Healthcare Budget Proposals: Each sub-organisation prepares a detailed proposal compliant with the approved format and MTSS/pre-budget AoP.
- Review and Consolidate Proposals: The budget subcommittee reviews all submissions to ensure they meet compliance and prioritisation standards.

4.4 Technical Support for Budget Preparation

In circumstances where a Ministry, Department, or Agency (MDA) does not possess the necessary technical expertise to prepare primary healthcare budget proposals in accordance with the required standard and format, it is incumbent upon the budget subcommittee to obtain appropriate technical support. This assistance should be sought from either the Ministry of Health or the Ministry of Finance, Budget and Economic Planning (MoFB&EP). It is crucial to ensure that the established process and approved format are strictly followed throughout the budget preparation. Any deviation from these requirements may undermine the integrity of the budget preparation process and diminish the overall quality of the budget produced.

4.5 Submission and Review of the Budget Proposal / Bilateral Discussion

Upon receiving the budget proposals from the Ministries, Departments, and Agencies (MDAs), the Ministry of Finance, Budget and Economic Planning (MoFB&EP) undertakes a comprehensive review to ensure that all submissions are in substantial compliance with the requirements outlined in the Budget Call Circular (BCC). This includes verifying that sector and MDA expenditure ceilings are observed and that the correct budget forms and templates are utilised.

Review of Revenue Proposals

The MoFB&EP carefully examines the revenue line items submitted by each revenue-generating MDA to confirm that no sources of revenue are omitted. The review process includes detailed checks to ensure the inclusion of actual figures for the previous year, the current or ongoing year, and projections for the forthcoming budget year for all revenue line items. Actual performance data for the previous budget year, as well as for the first six or nine months of the current year, are reviewed to identify any trends. These trends inform the assessment of the realism of future projections, especially for the next year's budget.

Review of Personnel Cost Proposals

Personnel cost submissions from each MDA must include the actual numbers and grades of staff currently in service or post. The review also considers any increases in staff costs resulting from promotions, advancements, or conversions, and the recruitment of additional staff to fill approved vacancies. Allowances, bonuses, and the total emoluments of political appointees (where relevant) are also scrutinised, particularly for MDAs managing personnel bills for political appointees.

Review of Overhead Cost Proposals

Overhead costs proposed by each MDA are reviewed to ensure their appropriateness. Specific attention is paid to overhead costs associated with completed capital projects, such as maintenance for new buildings that will be in use during the budget year. If there are significant deviations from the current year's budget for any economic line items, particularly where actual costs in the previous or current year are notably lower, the MDA is required to provide an explanation for the increase. Major new events, such as conferences or staff training, must also be clearly explained and justified within the proposals.

Review of Capital Expenditure Proposals

The MoFB&EP ensures that all capital activities and projects listed by MDAs are consistent with policy guidelines and reflected in the Medium-Term Sector Strategy (MTSS) document for the Health Sector (or pre-budget AoP as the case may be). To prevent duplication, capital projects and activities must not overlap between different MDAs. Where duplication is identified, it should be rationalised and resolved during bilateral discussions, or if necessary, referred to the Executive Council (ExCo) for a final decision.

Supporting Documentation and Costing

All new activities and projects must be supported by proper justification and appraisal documents, with costings prepared by appropriately skilled MDA staff or consultants. The MoFB&EP reviews the reasonableness of these costings, taking into account the past performance of each MDA using relevant performance indicators. This ensures that each MDA possesses the technical and absorptive capacity to complete proposed activities and projects within the financial year. If there is insufficient clarity regarding how a proposed activity or project aligns with the State's or the MDA's objectives, particularly primary healthcare objectives, further justification will be required.

Review of Coding and Classification

Finally, officers from the MoFB&EP examine the budget lines to verify that each item is recorded using the correct International Public Sector Accounting Standards (IPSAS) and National Chart of Accounts (NCOA) codes.

4.6 Bilateral Discussions

Once the MDAs' budget proposals have been reviewed, the subsequent step involves bilateral discussions between the MDAs and the Ministry of Finance, Budget and Economic Planning (MoFB&EP). Upon receipt of both capital and recurrent budget submissions, the MoFB&EP holds structured negotiations with each MDA to further scrutinise and refine the proposals.

The MoFB&EP at the bilateral discussion will:

- Review the proposals with the MDAs to ensure consistency with the BCC guidelines.
- Ensure that the MDAs complied with the input spending boundaries.

- Review the personnel and overhead input and compliance with the State Government's overall recurrent expenditure policy (particularly the personnel profile).
- Ensure that the capital activities or projects identified by the MDAs are in line with policy priorities/development plans and are captured in the MTSS.
- Verify that any new capital activity or project that is within the ExCo threshold for award of contract is supported with formal justification (evidence of the Governor's approval).
- Review and judge the fairness of the costing of activities or projects and programmes in the proposal to ensure value for money.
- Review the MDAs' performance indicators and methods of measuring outputs and outcomes to ensure consistency with the Kogi State Government M&E Policy, particularly the primary healthcare component in this case.
- Where necessary, allocate additional resources from the planning reserve for funding important activities or projects not covered within the MDA resource envelope (expenditure ceiling).

4.7 Completion and Consolidation of the Annual Primary Healthcare Budget

Following the bilateral discussions, it may become necessary to make adjustments and amendments to the primary healthcare budget proposals. Once these amendments have been made, the revised proposals are consolidated into the Kogi State Government's draft budget estimates for the relevant fiscal year. This consolidation process is iterative and comprises several stages of review, validation, and approval prior to implementation.

Key steps in the budget consolidation process include:

1. Budget Stakeholders Consultations and Engagement: the MoFB&EP engage with all relevant stakeholders to discuss and consult on the draft budget proposals, ensuring that inputs and feedback are considered in the final document.
2. Presentation of Draft Budget Estimates to the Executive Council (EXCO): the MoFB&EP submit the consolidated draft budget estimates to the EXCO for consideration and endorsement.
3. Presentation of Proposed Budget to the State House of Assembly: The proposed budget is formally presented to the State House of Assembly for legislative review.
4. Review and Approval by the State House of Assembly: The State House of Assembly scrutinises the proposed budget, making any necessary recommendations before granting approval.
5. Assent by the Governor: After approval by the House of Assembly, the budget is forwarded to the Governor for final assent, thereby enacting the Appropriation Law.
6. Public Presentation and Analysis of the Approved Budget: Once the Appropriation Law is passed and assented to, the approved budget is publicly presented and analysed for transparency and public understanding.

Implementation of the Primary Healthcare budget is only permissible after the passage of the Appropriation Law and formal assent by the Kogi State Governor.

4.8 Preparation and Publication of Citizens' Budget

Following the publication of the approved budget details, the Ministry of Finance, Budget and Economic Planning (MoFB&EP) is responsible for producing a Citizens' Budget. This document serves as a simplified and non-technical version of the approved budget, ensuring that the information is accessible and easily understood by the general public. The Citizens' Budget translates complex financial data into clear language and presents it in a manner that facilitates public comprehension.

To achieve this, the Budget Office within the MoFB&EP will reproduce the budget in both English and Hausa languages, incorporating straightforward illustrations that aid understanding across all sections of the state. Additionally, the Citizens' Budget will feature dedicated sections that provide detailed explanations of the primary healthcare budget, ensuring that this critical area is highlighted and made transparent to all stakeholders.

CHAPTER 5: **GUIDELINES FOR PROJECT PRIORITIZATION AND COSTING**

5.0 General Guidelines

Primary healthcare project prioritization and costing should be done jointly by the MDAs in the health sector using the Projects Prioritisation & Costing Microsoft Excel Template to be provided by the MoFB&EP and integrated with the MTSS toolkit of Kogi State. See Annexes 2a and 2b for a snapshot of the templates. The general requirements for costing include:

- All primary healthcare projects must be prioritized based on their strategic contributions to the primary healthcare development goals of the State, the nature of the project, the status of the projects (either new or ongoing) and the possibility of completion within a budget year.
- Review the prioritized list of primary healthcare goods, services, or works that are required in the State.
- Develop specifications and requirements for the goods, services, or works.
- Conduct a market survey to identify the potential costs of the goods, services, or works from at least three (3) potential suppliers or vendors.
- Identify and apply the lowest possible cost that will not compromise quality.

Primary Healthcare Project Prioritisation and Costing

Primary healthcare project prioritisation and costing must be carried out collaboratively by the Ministries, Departments, and Agencies (MDAs) within the health sector. The process should make use of the Projects Prioritisation & Costing Microsoft Excel Template, which is supplied by the Ministry of Finance, Budget and Economic Planning (MoFB&EP) and is integrated with the Kogi State Medium-Term Sector Strategy (MTSS) toolkit. For further illustration, refer to Annexes 2a and 2b for snapshots of the relevant templates.

General Requirements for Project Costing

1. All primary healthcare projects are to be prioritised based on their strategic alignment with the primary healthcare development objectives of the State. Consideration should be given to the nature of each project, whether it is new or ongoing, as well as the likelihood of completing the project within the allocated budget year.
2. Once projects have been prioritised, the list of primary healthcare goods, services, or works needed across the State should be thoroughly reviewed to ensure completeness and relevance.
3. Specifications and requirements for each good, service, or work must be clearly developed. This step ensures that all parties involved have a shared understanding of what is required for successful delivery.
4. A market survey should be conducted to determine the potential costs associated with each good, service, or work. This survey must source information from at least three prospective suppliers or vendors to ensure competitive and fair pricing.
5. When identifying costs, it is essential to select the lowest possible price that does not compromise on quality. This approach guarantees value for money while maintaining the required standards for primary healthcare delivery.

5.1 Guidelines for Prioritising Primary Healthcare Projects in Kogi State

A structured approach should be adopted when prioritising primary healthcare projects within Kogi State. The following criteria must be used to score each project, ensuring that those receiving the highest scores are prioritised accordingly.

1. Alignment with Development Goals

Projects should be evaluated based on their contribution to both the overall development goals of Kogi State and the specific strategic objectives set for primary healthcare. Those initiatives that most effectively support these aims should be regarded as top priorities for each Ministry, Department, and Agency (MDA).

2. Budget Compliance and Achievability

Priority must be given to projects whose costs fall within the allocated budget envelope for primary healthcare. Furthermore, only those projects that can be realistically completed within a single budget year should be advanced.

3. Emphasis on Development Capital Projects

Development capital projects should be placed ahead of administrative capital projects in the prioritisation process. This ensures that resources are directed towards initiatives that drive tangible improvements in primary healthcare delivery.

4. Preference for Ongoing Projects

Where possible, ongoing development capital projects should be advanced before considering new projects. However, if a new project demonstrates a significantly greater contribution to the state's development goals and primary healthcare objectives, it may be prioritised over ongoing initiatives.

5. Clarity and Specificity

Only projects that include clear descriptions and specify their exact geolocations should be considered for prioritisation. This requirement ensures transparency and facilitates effective monitoring and evaluation.

6. Application of the Project Prioritisation & Costing Framework

The above criteria can be systematically applied by using the Project Prioritisation & Costing framework in the Standard MTSS Microsoft Excel Template (refer to Annex 2a). Adhering to the provided steps within this tool will support a consistent and objective approach to project selection and resource allocation.

A. Note Page: Read the notes and move on to the Menu Page.

B. Menu Page

1. Enter the State name
2. Enter the Sector Name
3. Enter the main MDA Name
4. Enter the current year
5. In Cell B10 to Cell B16, Enter the goals or objectives of the state development plan (SDP)

6. In Cell B19 to Cell B25, Enter the Development/strategic objectives of the Health Sector or the PHC goals of the state.
7. In Cell F4, G4 and H4, enter the capital budget ceilings or envelopes given to the MDA.
8. In Cell B27 and B28, enter the version of the document and the date of preparation. E.g., Version 1, etc.
9. Go to the **Project Prioritization Template** after completing the **Menu page**.

C. Project Prioritization Template

1. In Column B, enter the Project Code as it appears in the last budget. If the project is a new project, enter six zeroes (i.e., 000000).
2. In Column C, enter the project name as it appears in the last budget. If the project is a new project, enter the name of the project as you want it to appear in the year's budget.
NB: You can copy and paste the relevant capital projects as they appear in the last Approved Budget (paste as values).
3. In Column D to H, score each of the projects based on how well they are contributing to each of the stated development goals in the ; 3 is the highest for projects that directly and significantly contribute to the respective goals while zero (0) is the lowest for projects that do not contribute to the respective goals. Do this for all the projects.
4. In column I, Enter the score based on the status of each project, 3 for ongoing projects and 1 for New Projects.
5. In Column J, enter scores for when the projects will likely be completed, if within a year, enter 3; if the year after the budget year, enter 2; and if two years after the budget year, enter 1. If the project will not be completed after three years, enter 0 (zero).
6. In Column K, if the project is a development project, enter 3, but if the project is an Administrative Capital project, enter 1.
7. Do not touch columns L and M, it will calculate automatically based on the entries you have made so far.
8. In Column N, select the physical location (local government) of the project. If the project will be executed in more than one LGA, select "Multiple LGAs" and write the list of LGAs down in a separate sheet or insert it as a Note, and if the project will be executed across the state, select "Statewide".
9. Do not touch column O, it will update automatically.
10. In columns P and Q, enter the year the project will start and the year it will be completed.
11. After completing the entries of all projects submitted by departments and units, sort Column M (Project Ranking) from the smallest to the highest. The most important project with the highest score will rank number 1 and the ranking of all projects will flow in that order.
12. After completing the **Project Prioritization Template**, proceed to the **Costing Template** (see Chapter 5.2 for guidelines) to cost the prioritized template according to their ranks.

5.2 Guideline for Realistic Primary Healthcare Project Costing

5.2.1 Key Considerations for Personnel Cost Proposals

When preparing personnel cost proposals for primary healthcare projects, several critical factors must be taken into account to ensure accuracy and transparency in budgeting:

1. Current Staffing Levels: Establish the actual numbers and grades of staff currently in service or post. This provides a clear baseline for assessing present personnel costs.
2. Projected Increases in Staff Costs: Account for any increases in staff costs resulting from promotions, advancements, or conversions. Such changes are likely to affect the overall personnel expenditure.
3. Recruitment of Additional Staff: Include costs associated with the employment of new staff members to fill approved vacancies. These additions should be factored into the budget proposal only if they have received formal approval.
4. Allowances: Incorporate all relevant staff allowances as part of the total personnel costs. Allowances may vary depending on role, grade, or specific responsibilities.
5. Bonuses: Ensure that any bonuses payable to staff are calculated and included in the total personnel expenditure.
6. Emoluments of Political Appointees: Detail the total emoluments due to political appointees and include these in the overall personnel cost proposal.
7. Reference to Actual Expenditures: Consult the actual personnel expenditures incurred during the previous year, as well as those recorded in the first six months of the current financial year. These figures provide essential benchmarks for realistic and evidence-based budgeting.

5.2.2 Key Considerations for Overhead Cost Proposals

To ensure effective health service delivery, it is essential that overhead costs are both appropriate and estimated in a realistic manner. The process of determining these costs should involve a thorough assessment of all expected overhead expenditure, with particular attention paid to the requirements of newly completed capital projects. For instance, maintenance costs for all new Primary Healthcare Centres (PHC) or facilities that will be operational within the budget year must be included as part of the overhead estimates.

In preparing the overhead budget, the actual overhead expenditure incurred by the Ministry, Department, or Agency (MDA) in relation to primary healthcare during the previous year, as well as in the first six months of the current financial year, must be taken into account. These historical figures provide a foundation for realistic budgeting and should be adjusted to reflect potential inflationary trends.

Should there be any significant discrepancies between the proposed overhead budget and the current year's allocation, the MDA is expected to provide clear justification for any increases. In particular, if the proposed budget reflects a notable rise in costs compared to the actual expenditure from the most recent full budget year or the current year, these differences must be explained. Furthermore, any major new planned events, such as conferences or staff training initiatives, should be fully detailed and justified within the budget proposal.

5.2.3 Guidelines for PHC Capital Expenditure Costing

The capital activities and projects for primary healthcare must align with the prioritised project list detailed in Chapter 5.1. It is essential to ensure that there is no overlapping or duplication of functions, activities, or projects among the health sector MDAs. Any identified duplication should be rationalised, and appropriate steps agreed upon to prevent recurrence during bilateral discussions with the MoFB&EP, or be referred to the ExCo for resolution.

All capital expenditure costing process should include:

1. Identification of Cost Components:
2. All cost components associated with each project or activity should be clearly identified and listed.
3. Determination of Quantities and Market Costs:
4. Establish the required quantities for each component and determine their current market costs.
5. Reference to Previous Budgets for Ongoing Projects:
6. For ongoing projects, consult the budget amount approved in the previous year and estimate the inflationary effects on costs.
7. Costing Multiyear Projects:
8. For projects spanning multiple years, determine and cost the required component quantities for each year.
9. Calculation of Total Capital Project Cost:
10. Sum the costs of all project or activity components to arrive at the total capital project cost.

The steps below can be followed to cost capital projects in line with the above conditions using the MTSS Project Costing Template of the State (Annexes 2a for snapshot).

1. The projects codes and names that were listed and ranked in the Project Prioritization Template (Chapter 5.1) will appear in column A, B and C in their order of Priority.
2. In Column D, enter the components of the project (i.e., List the activities that will be done or purchased in executing the project).
3. In Columns E, F and G, enter the unit or quantity of the items you listed in column D that is required to deliver the project for the outer years (e.g., 2026, 2027, and 2028 for 2026 budget).
4. In Columns H, I and J, enter the unit cost of the items you listed in Column D. The cost amount should be listed in Naira only and compliant with the general guidelines in Chapter 5.0).
5. In the blue colour cells in Column K, enter the total amount approved for that project in the last budget (e.g, how much was allocated to the project in the 2025 Approved Budget if you are preparing 2026 budget)
6. Do not touch columns L, M, N and O, they will be calculated automatically.
7. If you have completed items 1-5 above for all projects, go to the **Summary Report Sheet**.

Summary Report Sheet

This sheet presents a summary of all the prioritized primary healthcare projects (Chapter 5. 1) and their cost estimates (Chapter 5.2.3) entries so far and will inform the Primary Healthcare capital budget estimates that the concerned/assigned MDAs will submit to the MoFB&EP.

1. Go back to Cells F6, G6, and H6 under the Menu Page sheet.

2. If the balance is zero (0), it means you can proceed to submit the prioritized projects in the summary sheet as the Primary Healthcare capital budget estimate for the in-coming budget year.
3. If the balance is higher than zero (0), it means you are yet to exhaust the capital budget ceilings/envelope given to Primary Healthcare and can nominate more projects equivalent to the amount left.
4. If the balance is less than zero (0), showing a minus sign or is in a bracket, it means you have exceeded the capital budget ceilings/envelope given to the Primary Healthcare sector and would need to reduce the projects equivalent to the amount of deficit.
5. Only the number of projects that equals the Primary Healthcare budget ceiling is what can submit as the Primary Healthcare capital budget estimates (spread across the various MDAs in the sector) along with the completed Projects Prioritisation & Costing Sheet. That is, the number (and cost) of projects that make the balance in Cell F6 under the Menu Page sheet equals zero (0) are the priority projects that should make it into the Primary Healthcare capital budget proposal.

Note: the templates used for project identification, prioritisation and costing may be undergo necessary updates from time to time, however, the principles remain the same.

CHAPTER 6

BUDGET IMPLEMENTATION GUIDELINES

6.1 Pre-Implementation Activities

This chapter outlines the preparatory activities required before budget implementation begins. The requirements detailed in this section are designed to ensure thorough planning for the execution of the budget, so that actual spending aligns with what has been approved. Each requirement is further elaborated in the relevant sub-sections below.

6.1.1 Budget (Expenditure) Profiling

Before the annual budget receives legislative approval, the Ministry of Finance, Budget and Economic Planning (MoFB&EP), in collaboration with the relevant Ministries, Departments, and Agencies (MDAs), is responsible for developing a Budget (Expenditure) Profile for each fiscal year. This process, known as budget profiling, involves creating a monthly projection of both revenue and expenditure. Specifically, it forecasts the cash inflows and outflows for each month, ensuring that anticipated funds are allocated to specific cost items at the appropriate time.

The budget profile presents a monthly breakdown of revenue, including both recurrent and capital receipts, as well as a detailed account of expenditure categories such as personnel costs, social benefits, overheads, grants, contributions, public debt servicing, and capital expenditures. This monthly profiling forms the foundation for managing cash flows throughout the year.

The main objective of budget profiling is to provide a reliable framework for tracking, monitoring, and re-forecasting revenue and expenditure performance during the fiscal year. This approach enhances the effective and efficient management of cash resources, ultimately supporting maximum revenue generation and optimised use of public funds in the State, including allocations for primary healthcare.

Once the budget profile has been completed, it must be submitted to the MoFB&EP. The Ministry will then consolidate these profiles to develop the State Cash Plan, which the Accountant General will use to prepare a Disbursement Schedule. All state-funded primary healthcare projects will generally follow the Disbursement Schedule, which is to be prepared within 30 days after the Appropriation Law is enacted, and is based on the approved Annual Cash Plan. MDAs should also refer to the Annual Cash Plan when making periodic requests for non-routine expenditures.

The template required for budget profiling can be obtained from the MoFB&EP.

6.1.2 Capital Work Planning Guidelines

At the start of the budget implementation period, beginning on 1 January, the Office of the Accountant General, in collaboration with the Ministry of Finance, Budget and Economic Planning (MoFB&EP), the Fiscal Responsibility Commission, and the Ministry of Finance and Economic Development, will issue the budget implementation guidelines to all Ministries, Departments, and Agencies (MDAs). Upon receipt of these guidelines, the MoFB&EP will require all spending entities within the State Government to prepare and submit a detailed work plan in accordance with the issued budget implementation guidelines. For state-funded activities, a template for the work plan can be found in Annex 5. For projects that are funded fully or in part with external finances, such as those supported by the Basic Healthcare Provision Fund (BHCDF), the work

planning guidance of the respective programmes should be consulted. Nevertheless, all implementation work plans must be finalised and consolidated within the timeframes specified in this guideline, unless otherwise permitted by the work planning guidelines of external primary healthcare financing programmes.

A comprehensive work plan will indicate when each MDA will require funds to carry out the primary healthcare activities that have been approved in the budget, and will provide justification for the proposed timing. The Primary Healthcare work plan must take into account the relevant steps and procedures required for preparing projects for execution in accordance with the Public Procurement Law of Kogi State. The Director of Planning, Research and Statistics (DPRS) of each MDA will lead the process of developing the primary healthcare capital expenditure work plan, which should be completed by 30 January. The work plan must cover all activities planned for the fiscal year, as outlined in the approved Annual Budget, and should include the following information:

- The activities and projects to be implemented during the fiscal year, as provided for in the approved budget, and the expected outputs for each.
- The planned start and completion dates for each activity or project.
- The person(s), organisation, or institution responsible for carrying out each activity or project.
- The total cost for each activity or project.
- The monthly breakdown of costs from the commencement to the completion of each activity or project.

Once prepared, the work plan will be consolidated by the Ministry of Health and aligned with the cash flow projections in the Annual Cash Plan. This consolidated work plan will serve as the basis for implementing the Primary Healthcare budget and for the payment of the State Government's counterpart funding where applicable. Upon receiving the work plans from the MDAs, the MoFB&EP and the Ministry of Finance will review them in relation to the consolidated monthly revenue forecast. If there are discrepancies or adjustments required, the MDAs may be invited for further discussions to ensure the Primary Healthcare work plan aligns with the overall monthly resource inflow.

Summary of the Work Planning Process

Steps	Timeline	Tasks	Responsibility
1.	January	Obtain a copy of the approved budget for Primary Healthcare.	DPRS
2.	January	Consult with all units and departments to determine the activity breakdown/milestones of approved projects and programmes and their costs.	DPRS and Heads of Units and Departments
3.	January	Consult with all units and departments to determine the proposed start and end dates of the activities/milestones of approved projects and programmes and responsible persons.	DPRS, and Heads of Units and Departments

4.	January	Outline this breakdown in the Work Planning template (Annex 5) to produce draft workplan.	DPRS
5.	January	Review and submit draft workplan for internal review and approval.	DPRS
6.	January	Internal review and approval of draft work plan.	Permanent Secretary/Chief Executives of MDAs
7.	January	Submission of work plan to MoFB&EP.	DPRS
8.	January	Consolidation of the Primary Healthcare components of the work plan.	DPRS, MoH

6.1.3 Procurement Planning for Primary Healthcare

Public procurement planning involves systematically scheduling the acquisition of Primary Healthcare goods, services, and works that have been approved within the budget. This process is essential for ensuring that these items are obtained at the appropriate time and that the necessary requirements and suitable procurement methods are identified and followed throughout the financial year.

The process typically begins with the identification of specific goods, services, and works as outlined in the annual budget. This identification is followed by a careful review of the available budget, ensuring that adequate funds are allocated for the planned procurements. Subsequently, the costs associated with each procurement are determined, and detailed specifications and requirements for the items to be acquired are developed. An important step in the process is the identification of qualified suppliers or vendors who are capable of meeting these requirements.

The culmination of these activities is the development of a Procurement Plan. This document provides a comprehensive outline of the Primary Healthcare goods, services, and works that each Ministry, Department, or Agency (MDA) intends to acquire within a specified timeframe. The Procurement Plan includes detailed information such as the types of goods or services to be procured, their estimated costs, the chosen procurement methods, and the schedule for each stage of the procurement process.

The following guidelines should be followed to prepare the procurement plan for Primary Healthcare goods, works and services.

Step	Timeline	Tasks	Responsibility
1.	December	Getting Started – setting up the Procurement Planning Committee (if not in existence), comprising representatives from relevant departments with clearly defined roles and responsibilities contained in a Terms of Reference (ToR).	MDA leadership, with guidance from the Kogi State Due Process Bureau/Bureau of Public

			Procurement (BPP).
2.	December	<p>Obtain and Calibrate¹ the Procurement Planning Template for the MDA. The calibration process include:</p> <ul style="list-style-type: none"> On the top left Chapter of the template, provide the following details: <ul style="list-style-type: none"> Name of the State Name of the MDA (e.g., GSPHCDA) The financial year for which the plan is being developed. 	BPP
3.	December	<p>Preparation – Gathering Inputs:</p> <ul style="list-style-type: none"> Obtain the executive budget proposal² for the fiscal year. Identify all the primary healthcare goods, services, and works required for the year in line with the executive proposed budget³. Determine the specific procurement requirements based on departmental needs. 	MDA Procurement Planning Committee
4.	December	<p>Developing Specifications and Requirements</p> <ul style="list-style-type: none"> Define clear, detailed specifications and quality standards required for each procurement item. Agree on the timeline the procurement item must be delivered. Identify where potential suppliers or contractors who can provide the goods, services, or works needed are (locally or internationally) 	MDA Procurement Planning Committee

¹To calibrate the templates entails configuring the templates to make them ready for use by the MDA and the team that will consolidate the expenditure profiles of all MDAs. This is done by inserting the relevant budget codes and other budget details into the template.

² The proposed budget submitted to the State House of Assembly by the Governor.

³ This step typically commenced before budget preparation; it informs the proposed budget of the MDA; what is identified here is the final list of goods, works, and services needed by the MDA in the proposed budget.

		<ul style="list-style-type: none"> Identify the right legal methods through which each procurement item can be procured. 	
5.	December	<p>Drafting the Procurement Plan</p> <ul style="list-style-type: none"> Step 1: Study the worksheet named “Notes” before proceeding to Step 2. Step 2: Fill out the official procurement plan template with all the required details: <ul style="list-style-type: none"> The date the plan was worked on (this should be updated every time you work on the template for version control). Comments, if any. Description of the project or procurement item (in line with the description in the budget). Procurement reference number for each item or the project code. The type of procurement process. The category of procurement. Procurement methods (e.g., competitive bidding, direct purchase, etc.). The Quantity to be procured. Source of funds Location of the procurement Name of the MDA authorized to award the contract. Amount provided in the budget for the item. Estimated cost for the procurement lot. Tentative date the tender documents will be prepared and cleared. Tentative date the Accounting Officer of the awarding authority will approve the procurement to proceed. 	MDA Procurement Planning Committee

	<ul style="list-style-type: none"> – The type of contract to be employed in the procurement. – Tentative date the procurement opportunity will be advertised for potential suppliers or contractors to submit their bids. – Tentative date the bids will be opened. – Tentative dates that the bids will be evaluated, and the evaluation report approved. – The status of the Governor's approval on the procurement. – Tentative date the Certificate of No Objection can be obtained from the BPP. – Tentative date that contract documents can be prepared and vetted. – The tentative dates the winner will be notified and offer made. – The tentative date the contract will be signed and officially awarded to the successful bidder(s). – The tentative date the public and other bidders will be notified of the award winner. – The tentative dates the winner will be mobilized and when he/she will be required to commence as well as complete the project. – The tentative date the final payment is estimated to be made. <ul style="list-style-type: none"> • Step 2: Identify potential risks (e.g., delays in budget releases) and planned mitigation strategies. • Step 3: Review the draft procurement plan for completeness and alignment with the needs of the MDA. 	
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6.	December/ January	<p>Finalizing the Procurement Plan</p> <ul style="list-style-type: none"> • Step 1: Obtain the Approved Budget for the fiscal year (after assent by the Governor). • Step 2: Review and update the draft procurement plan using the approved budget. • Step 3: Review the draft procurement plan internally for completeness and alignment with the Primary Healthcare needs of the state and secure the approval of the Commissioner for submission to the Bureau for Public Procurement. • Step 4: Submit the draft procurement plan to the BPP for review and approval. 	MDA Procurement Planning Committee, Permanent Secretary, and Chief Executives
7.	December/ January	<p>Validation and Approval. The BPP will</p> <ul style="list-style-type: none"> • Review the draft Primary Healthcare procurement plan for compliance with the procurement law. <i>If the plan is deemed to comply, approve the plan for publication, and the procurement process can proceed.</i> • <i>If any Chapter of the draft plan is not in compliance, return the draft to the MDA after making necessary comments on the affected item(s) in the “Due Process Remarks” Chapter of the procurement planning template. Also make clear recommendations on the changes or revisions that must be done on the draft plan before it can be approved.</i> 	BPP
8.	January	Publish the Approved Procurement Plan on an official website ⁴ for wide accessibility.	MDA/ BPP

⁴ This could be the BPP website, the state website, the MDA website, or all.

9.	January	Commence implementation of the procurement plan, using it to guide primary healthcare procurement activities.	MDA Procurement Planning Committee & Senior Management
10.	Every Quarter, Mid-year, and annually	<p>Reviewing the plan:</p> <ul style="list-style-type: none"> • Monitor the execution of the procurement plan to ensure compliance and efficiency. • Update the plan based on progress and unforeseen changes by mid-year or when the state budget is adjusted. • Use lessons learnt to improve subsequent procurement planning. 	MDA Procurement Planning Committee and BPP

6.2 Project Implementation

Project implementation starts immediately after contract signing. The implementing MDA will set up a Project Implementation Committee (or Procurement Planning Committee) and procure the services of a supervision consultant when there is a skill gap internally, but where there is no skill gap, the MDA may not engage a consultant. The Committee and the consultant are expected to work together in line with the project's terms of engagement. The Committee/consultant will ensure that the project is executed according to specifications. The Committee/consultant will issue interim and final certificates to the contractor. Payment shall be made in line with the contract agreement. Usually, the contractor may request for advance payment to mobilise to the site. This request shall not exceed 40 percent of the contract amount upon submission of an advance payment guarantee. Subsequent payments shall be made based on interim certificates.

All MDA should note that all projects must be executed in line with the Public Procurement Law of the State and the various guidelines on the conduct of public procurement activities as may be issued by the Due Process Bureau or financier of the primary healthcare project if external finance is involved.

6.3 Expenditure Recording and Accounting

This Chapter clarifies the various documentation and accounting requirements during budget implementation. These are described below.

a. Project Implementation Reporting

The following information should be captured in the fiscal project report by the Project Implementation Committee:

- Project description
- Budget control code
- Executing agency
- Desk officer
- Contractor
- Sub-contractor
- Original value of contract
- Cost variation (if any)
- Project tenure
- Start date
- Completion date
- Number of disbursements
- Total value of disbursement
- Value of commitment
- Value of outstanding bills

b. Payment Process

The payment and recording processes are essential accounting functions with some financial controls that are intended to enhance the accountability of resource management. The following steps should apply for payment and recording:

1. Project inspection.
2. Certificate of completion.
3. Invoice received.
4. Verification of services or goods delivered.
5. Payment authorisation.
6. Preparation of payment voucher.
7. Pre-payment audit.
8. Payment.
9. Preparation of account.

c. Pre-Payment Audit (Internal Auditing)

The pre-payment audit in the state aims to ensure that each payment voucher has complied with the basic procedures and that all required documents have been attached as the basis for payment. The following checklist is usually reviewed by the pre-payment audit:

1. Project description
2. Budget control code
3. Organising code
4. Sub-head code
5. Contractor name
6. Sub-contractor name
7. Tender board's meeting minutes
8. Contract document
9. Certificate of completion
10. Percentage completed and value

11. Contractor/sub-contractor invoice
12. Evidence of deductions (where appropriate, e.g., Value-Added Tax (VAT), withholding tax, retention fee, university levy, etc.)
13. Evidence that payee/contractor has paid relevant taxes (e.g., copy of current tax clearance certificate)
14. Compliance documents: Corporate Affairs Commission certificate, Due Process Bureau certificate, Health Trust Fund registration, etc.

d. Vote Book Management

The Kogi State Financial Regulations/Instructions require each spending unit to maintain a set of books of accounts to record all transactions relating to revenue by sources and expenditure by line items.

These basic books of accounts include:

- Departmental vote books.
- Registers (e.g., contractors register).
- Cash book.
- General ledger.
- Budget performance statement.
- Payment manifest.
- Bank statement of account.

The Accounting Officer of the MDA is responsible for managing the resources allocated to each vote within the annual appropriation for the agency. The Accounting Officer is personally accountable to the ExCo for making, allowing, or directing any disbursement. As a result, he/she is required to keep and maintain an up-to-date departmental vote book with details of all commitments and expenditures. These vote books are maintained manually. The Accounting Officer may delegate responsibility for all, or part of the funds allocated to a vote or any sub-head within the vote.

The relevant account code and a description of the estimate are to be recorded at the top of each page of the vote book. The completion of the top right corner of the page for each sub-head or account is also required to record the following:

- The amount approved in the annual appropriation as specified in the Commissioner for Finance's annual general warrant.
- The amount of any additional provision by supplementary or other warrant quoting the warrant number.
- Any reduction of the provision resulting from re-ordering or by virement to another sub-head or item quoting the warrant number. Any such reduction should be in red ink.

The columns provided in the body of the vote book should show the following:

- The date of the order (or other commitment) or expenditure incurred.
- Any further known liabilities under the sub-head for the year.
- The balance available.
- The gross amount of every expenditure voucher. All entries in the vote book are to be initiated by the officer controlling the expenditure.

It is important to maintain vote books as:

- It helps to reduce excess expenditure.
- It provides a record of the balance available for future orders and expenditures at any given time.
- It serves as a record for future audits and other purposes.
- It enhances transparency and accountability in the daily financial transactions.

It is the duty of the officer controlling the vote, or such officer acting under his/her instructions, to investigate fully, without delay, any payment or charges appearing in the schedule submitted by the Accountant General that do not appear in the vote book, with a particular view to the detection of fraudulent payments.

e. Other Accounting Books

Other books of account expected to be kept by the Accounting Officer, apart from the vote books, are as follows:

- Cheque register
- Cash book that provides details of all cash receipts and payments in date order
- General ledger that contains transactions from the cash book recorded in accounting codes.

Similarly, on a monthly basis, each accounting code in the general ledger is extracted and compared to the approved budget. For expenditure returns, the spending unit is expected to summarise the expenditure broadly as follows:

- Personnel cost
- Overhead cost
- Capital spending on a project basis

f. Bank Reconciliation by MDA

Each MDA is required to carry out, at least once a month, a bank reconciliation of each bank account maintained and forward the statement and reconciliation to the Office of the Accountant General each month.

g. Monthly Expenditure Transcription

Each MDA is required to prepare a monthly transcription of expenditures from its books of accounts and submit it to the Office of the Accountant General, including both recurrent and capital expenditures. Copies will be forwarded to the MoFB&EP and implementation unit for capital projects only.

For expenditure returns, the spending unit is expected to summarise the expenditure broadly as:

- Personnel cost
- Overhead by line items
- Capital projects

h. Monthly Accounts Reconciliation

Each MDA will forward transcripts of its expenditure to the Office of the Accountant General, and a designated desk officer is required to ensure that the transcripts agree with the State Treasury Accounts.

CHAPTER 7: **BUDGET PERFORMANCE REVIEW, MONITORING AND** **EVALUATION**

6.1 Conducting Primary Healthcare Expenditure Review and Appraisal

The primary healthcare budget shall be implemented within a robust Monitoring & Evaluation (M&E) framework to ensure optimal service delivery, value for money, and accountability to citizens. This Chapter outlines the general framework for ensuring an outcome-based budget implementation and appraisal of the primary healthcare budget.

Key Objectives of the Annual Primary Healthcare Expenditure Review and Appraisal

- Ensure transparency and accountability by reporting primary healthcare budget performance to citizens and the government.
- Enhance performance management by producing Quarterly Performance Reports (BPR) and conducting Performance Management Reviews.
- Strengthen the social contract between the Kogi State Government and its citizens by demonstrating how public funds are used to improve primary health outcomes.
- Encourage citizen engagement by highlighting government challenges in Primary Healthcare delivery (e.g., inadequate resources) and fostering appreciation of civic duties, such as tax payment.
- Improve evidence-based decision-making by using real-time service performance data to refine future Primary Healthcare budget planning.

6.1.1. Performance Reporting and Review Framework

6.1.1.1 Quarterly Budget Performance Reports (BPR)

The Quarterly Budget Performance Report (BPR) is a fiscal report that provides key insights on primary healthcare policy implementation, service delivery progress, and resource utilization. All MDAs, through the Department of Planning, Research and Statistics, shall:

- Engage in regular data collection, analysis, and reporting to assess primary healthcare service performance.
- The BPR shall be prepared every quarter, on or before 14 days after the end of the quarter by consolidating all monthly MDA expenditure tracking (with primary healthcare components clearly specified). The BPR should be prepared following the templates in Annex 6 or any other template issued by the MoFB&EP.
- Upon completion of the BPR, an internal (and where necessary external) stakeholder meeting should be convened to review and appraise the performance of the primary healthcare budget for the quarter and necessary redress actions initiated to improve performance where necessary.

6.1.1.2 Annual Performance Management Review

Each MDA shall consolidate the quarterly BPR to evaluate the primary healthcare's overall achievements, gaps, and challenges annually as well as identify the strategies to improve service delivery and budget efficiency.

This annual review is detailed in Chapter 3.3.1.1 above and how it integrates with the MTSS. Future service delivery planning and MTSS development will be informed by real-time performance data, this ensures budget allocations are evidence-based and directed towards high-impact primary healthcare interventions.

Each MDA shall annually document and report on primary healthcare service delivery performance through the following steps:

- Measure Primary Healthcare outcomes against established KPIs and targets.
- Use a performance rating system (e.g., traffic lighting rating system) to classify results as good, average, or in need of improvement.
- Analyze service delivery strategies to determine their effectiveness in meeting government primary healthcare priorities.
- Identify necessary reforms in processes, procedures, and resource allocations to enhance primary healthcare service delivery.
- Update the Medium-Term Sector Strategy (MTSS)/AoP budget allocations to improve the efficiency of primary healthcare services.

By implementing this performance-driven approach, all MDAs will ensure that resources are allocated to strategies that maximize impact, ultimately improving primary healthcare outcomes for Kogi State residents.

6.2 Monitoring and Evaluation of the PHC Budget/Project

The Department of Planning, Research, and Statistics within the MDA shall lead the technical monitoring and evaluation (M&E) of Primary Healthcare programmes and projects, working with the M&E Department of the MoFB&EP. This process shall be structured, routine, and based on Key Performance Indicators (KPIs), requiring dedicated resources and standardized checklists.

A systematic M&E framework shall guide project and program monitoring, ensuring that sector performance aligns with government priorities and delivers tangible benefits to citizens.

6.2.1 Objectives of the Performance Monitoring & Evaluation Framework

The Annual Sector Performance Review and Reporting process is adapted from the State M&E framework developed by the MoFB&EP. The Performance Management Review and Report shall:

- Assess state-wide primary healthcare outcome performance.
- Ensure transparency by reporting performance to citizens.
- Analyze service delivery strategies to determine if they are achieving the government's desired primary healthcare outcomes.
- Provide evidence-based recommendations for improving primary healthcare service delivery in the state.

6.2.2. Monitoring and Evaluation Process

Each MDA, where necessary, working with the MoH and the MoFB&EP, shall conduct routine physical M&E of ongoing projects and programs, with at least one Annual Performance Review conducted based on the M&E report. These reviews shall be documented in a formal Performance Report written by the MDA and subjected to independent validation before public dissemination.

Independent validation and review shall be carried out by the Kogi State MoFB&EP or any other MDA with applicable mandate to ensure accuracy and credibility.

The Department of Planning, Research, and Statistics within the MDA, working with the MoFB&EP and the MoH, shall:

- Develop detailed Basic KPIs and M&E indicators.
- Routinely collate, analyze, and report M&E data for informed decision-making.
- Guide implementation and adjustments in primary healthcare planning.
- Ensure the M&E process aligns with the State M&E framework.

6.2.3. Physical Budget Performance Report

The physical budget monitoring exercises and routine performance audits of the Office of Auditor General shall be used to produce a Physical Budget Performance Report for primary healthcare expenditure of capital nature at least on an annual basis. This report should provide information on how the capital projects are being implemented.

The physical budget implementation report should address the following questions:

- Is the public investment or capital project being implemented as originally intended?
- Have the appropriate resources been acquired at optimal cost, ensuring both economy and value for money?
- Do the outputs or milestones achieved by each activity/project meet the set objectives and reach the intended target groups, serving as a measure of output achievement?
- Are minimum reasonable resources utilised to achieve the greatest possible output, reflecting a measure of productivity and efficiency?
- Are the implemented projects specifically aimed at addressing issues related to Primary Healthcare goals of the State?
- What visual evidence of the physical progress of the project/activity is available?

6.3. Key Committees & Stakeholders Involved in Annual Performance Reporting & Review

- **MDA leadership** – Responsible for delivering primary healthcare services and collecting performance data.
- **M&E Department of the MoFB&EP** – Provides technical support and coordinates M&E efforts across MDAs.
- **Performance Management Report Drafting Team** – A maximum of 10-member team responsible for analyzing performance data and preparing the Performance Management Report. The team consists of:
 - Director of Planning, Research, and Statistics.
 - Senior technical officers from the Ministry of Finance, Budget and Economic Planning.
 - Planning Officers and Budget Analysts.
- **Performance Management Review Committee** – High-level committee responsible for:
 - Facilitating performance reviews and securing resources.
 - Conducting first-line reviews and approvals of performance reports.
- **Civil Society Organizations (CSOs) & Citizens** – Clients of public primary and JSS, engaged to ensure accountability and transparency.

- **Chairman of the House Committee on Health and State House of Assembly Members** – Oversight and legislative support.
- **Technical Evaluation Team (Kogi State Ministry of Finance Budget and Economic Planning Planning)** – Conducts independent assessment of sector performance.

CHAPTER 8

CONCLUSION

These Guidelines provide a structured and coherent framework to support the Kogi State Primary Healthcare Development Agency (KSPHCDA), all relevant MDAs in the health sector, and other key stakeholders in the planning, management, and implementation of the State's annual primary healthcare budget. It also serves as an important reference for citizens and civil society organizations, enabling more meaningful engagement and participation throughout the budgeting cycle.

By improving stakeholders' understanding of primary healthcare budgeting processes, these guidelines strengthen transparency, accountability, and consistency in budget planning, execution, monitoring, and reporting. It further clarifies the government's fiscal management mechanisms for primary healthcare financing, ensuring that resources are allocated and utilized in a responsible and results-oriented manner.

To promote efficiency and ensure alignment with established fiscal policies, all MDAs involved in primary healthcare planning and service delivery are expected to fully comply with the procedures and standards outlined in these Guidelines.

ANNEXURES

Annexe I: Budget Calendar

S/ N	Activity	Activity Explanatory Note	Key Output	Responsibility	Deadline
i.	Preparation of budget plans (strategic planning)	MoFB&EP will work with other relevant MDAs to produce the MTEF/FSP	Draft MTEF/FSP with budget ceilings for MDAs	MoFB&EP, Ministry of Finance, and others	July
1.	Further consultation between ExCo and SHoA	MoFB&EP will initiate and coordinate a meeting between the members of the ExCo and the Appropriations Committee of SHoA to explain the state's fiscal policy direction and the thrust of the proposed budget (MTEF). This will improve the understanding of the honourable members of the fiscal thrust of the government.	Consultation report/Approved MTEF/FSP	MoFB&EP, EXCO	July
2.	Approval and circulation of the annual BCC to all MDAs	MoFB&EP will issue the approved annual BCC to the MDAs and constitute a team of Budget Officers to support the MDAs to comply with the requirements of the call circular.	BCC	Director Budget, MoFB&EP	July
3.	Preparation of annual budget proposals by MDAs	All MDAs will be guided by the BCC when preparing their revenue and expenditure estimates for the coming budget year. The Budget Office will constitute a team of officers to provide support and backstopping to MDAs in need of assistance.	Draft MDA budget proposals	All MDAs	July/August
4.	Submission of draft budget proposals by MDAs to the MoFB&EP	MDAs complete the preparation and production of their budget proposals and submit them within the schedule.	Draft MDA budget proposals	All MDAs	August

5.	Review of budget proposals by MoFB&EP	Preliminary review and scrutiny of the financial estimates to ensure that the proposals comply with the requirements of the BCC, including sector ceilings. The Budget Directorate will ensure that all forms annexed to the BCC are properly completed. It will also ensure that the projects and programmes included in the proposals comply with the state's policy objectives and priorities.	First draft budget	Budget Office, MoFB&EP	August
19	Bilateral budget discussions (negotiation and defence of MDAs' budget proposals)	Budget proposals are corrected and adjusted in line with the findings during the scrutiny and analysis of the proposals by MoFB&EP. A planning reserve will form the basis for any incremental adjustment of any MDA's estimates. This underscores the need to set aside a planning reserve of about 3% of total projected annual revenues when formulating the sector ceiling for the MDAs. The same argument applies to setting aside a contingency reserve of about 5% to fund any supplementary budget in the event of unforeseen occurrences.	Minutes of MDAs' budget defence	MOFB&EP and other MDAs	August/ September
7.	Collation, analysis, and consolidation of draft budget proposals	This will be carried out by the Budget Office in MoFB&EP.	Second draft budget	MoFB&EP	September
8.	Presentation of draft consolidation budget to Budget Committees/Treasury Board	The draft budget at this stage will be reviewed and adjusted for consistency with the state's revenue projections.	Reviewed the second draft budget	MoFB&EP	September

9.	Presentation of draft consolidated budget proposals to ExCo	Review, deliberation, and approval by members of the State ExCo.	Memo	SSG, ExCo	September
10.	Revision and correction of draft budget proposals	Further revision and correction to the second draft budget and resubmission to ExCo/Governor.	Third draft budget	MoFB&EP	September
11.	Presentation of draft budget to the State House of Assembly (SHoA)	Presentation of copies of the draft state budget estimates by the Governor to the Hon. Speaker of the State House of Assembly.	Presentation of the Governor	Governor, accompanied by the Commissioner for Finance and Budget	October
12.	Debate of the Appropriation Bill by the State House of Assembly (SHoA)	Review of the draft state budget estimate by the Appropriations Committee of the House.	Appropriation Bill (fourth draft budget)	State House of Assembly	November/December
13.	Governor assents to Appropriation Bill	The Governor reviews the approved Appropriation Bill	Appropriation Law	Governor	December
14.	Presentation of the budget to the public	The Commissioner for Finance, Budget and Planning presents the State's Annual Budget at a press briefing.	Budget analysis/speech	Governor, Ministry of Finance, MoFB&EP, and Ministry of Information	December
15.	Publication of the approved budget	Publication and dissemination of the budget through the media (print, etc.), and the state's website.	Published budget document	Ministry of Finance, MoFB&EP, and Ministry of Information	December/January
16.	Preparation and publication of the abridged version of the approved budget (Citizens' Budget)	The Budget Directorate of the MoFB&EP prepares a simple and clear illustration of the full budget in formats and non-technical language that will aid the understanding of the public.	Abridged (Citizens') Budget	Ministry of Finance, MoFB&EP, and Ministry of Information	December/January

Annexe 2a: Snapshot of Project Prioritization Template

S/N	Project Code	Project Name (The Code of the Project in the current year's budget. If the Project is new, add 6 zeros)	Project's Contribution to State Development Plan Goals										Physical Location: Local Government/ Multiple LGAs/ Statewide (Add comment if more than one LGA)	Project Status (Ongoing/ New)	Timelines	
			An inclusive economy that creates income and employment opportunities	A sustainable infrastructure that improves living standards and catalyses economic growth and development	An educated, productive skilled, enterprising, healthy and secure citizen	A clean, green, healthy, and sustainable environment	Setting out the principles that underpin support for good governance	Project Status (Ongoing = 3; New = 1)	Likelihood of completion not later than 2028 (2026 = 3; 2027 = 2; 2028 = 1; Beyond 2028 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Project Commencement Year	Expected Year of Completion		
1	000000	Construction of 2 PHCs	2	1	3	3	1	3	3	3	19	1	State Wide	Ongoing	2026	2026
2	000000	XYZ	2	2	2	2	2	1	1	1	13	2	State Wide	New	2026	2028
3	000000	XYZ	0	3	3	1	1	1	0	3	12	3	State Wide	New	2036	2030
4											0	4				
5											0	4				
6											0	4				
7											0	4				
8											0	4				
9											0	4				
10											0	4				

Annexe 2b: Snapshot of Project Costing Template

S/N	Project Code	Project Name	Project Components	Unit or Quantity			Cost per Unit (=Nc)			Amount Approved for the Project in 2025 Budget (N)	Budget Requirement in MTSS Years (N)			Total Budget Requirement for the MTSS Period (N)
				2026	2027	2028	2026	2027	2028		2026	2027	2028	
1	000000	Construction of 2 PHCs	1 Acre of Land	1			5,000,000			0	36,870,000	900,000	900,000	38,670,000
			Sand	20			50,000				5,000,000	0	0	0
			Stone	10			60,000				1,000,000	0	0	0
			Iron	100			170,000				600,000	0	0	0
			Cement	250			10,000				17,000,000	0	0	0
			Roofing and finishing	1			10,000,000				2,500,000	0	0	0
			Labour/Personnel cost	10	10	10	77,000	90,000	90,000		10,000,000	0	0	0
2	000000	XYZ									770,000	900,000	900,000	0
3	000000	XYZ									0	0	0	0
4											0	0	0	0

Annexe 3: Snapshot of Prioritized and Costed Project Summary Sheet

S/N	Project Code	Project Name	Project Score	Project Ranking	Physical Location LGA(s)	Project Status (Ongoing/ New)	Timelines		Amount Approved for the Project in 2025 Budget (N)	Budget Requirement for Plan (N)		
							Project Commencement Year	Expected Year of Completion		2026	2027	2028
1	000000	Construction of 2 PHCs	19	1	State Wide	Ongoing	2026	2026	0	36,870,000	900,000	900,000
2	000000	XYZ	13	2	State Wide	New	2026	2028	0	0	0	0
3	000000	XYZ	12	3	State Wide	New	2036	2030	0	0	0	0
4	0	0	0	4	0		0	0	0	0	0	0
5	0	0	0	4	0		0	0	0	0	0	0
6	0	0	0	4	0		0	0	0	0	0	0
7	0	0	0	4	0		0	0	0	0	0	0
8	0	0	0	4	0		0	0	0	0	0	0

Annexe 4: Capital Expenditure Projection Template

Economic Code	Expenditure Entity	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Annexe 5: MDA Workplan Template (Capital Project)

	Spending Entity (MDA):								
Economic Code	Activity/Project/Programme	Budget/Costs	Start Date	Completion Date	Cost Broken down to Months	Outputs	Responsible Person(s)	Remarks	

Annexe 6: Monthly/Quarterly Budget Performance Report Template

Economic Code	Particulars	Annual Budget	BED Component	Month/Quarter Actual	BED Component of Mnthly/Qrtly Actual	Actual to Date	BED Component of Actual to Date	Liability Committed	Total Exp & Liability	Balance Available
	Personnel									
21010100	Salaries and Wages					-			-	0
21020100	Allowances					-			-	0
21020200	Social Contribution					-		-	-	0
	Total	0		-		-		-	-	0
22010100	Social Benefits								-	0
	Overhead									
22020100	Travels and Transport					-			-	0
22020200	Utilities					-			-	0
22020300	Materials and Supplies					-			-	0
22020400	Maintenance Services					-			-	0
22020500	Training					-			-	0
22020600	Other Services					-			-	0
22020700	Consulting and Professional Services					-			-	0
22020800	Fuel and Lubricants					-			-	0

22020900	Financial Charges				-			-	0
22021000	Miscellaneous Expenses				-			-	0
22030100	Staff Loans and Advances				-			-	0
22040100	Local Grants and Contributions				-			-	0
22040200	Foreign Grants and Contributions				-			-	0
22050100	Subsidies to Government-Owned Parastatals								
22060100	Public Debt Charges								
	Total	0		-	-		-	-	0
	Capital								
23010100	Fixed Assets General								
23020100	Construction & Provision								
23030100	Rehabilitation / Repairs								
23040100	Preservation of the Environment								
23050100	Acquisition of Non-Tangible Assets								
	Total								
	Grand Total								

