Kebbi State Ministry of Health

Guidelines for Kebbi State Primary HealthCare's Budget Preparation and Work Planning.

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Kebbi State Ministry of Health

and

Kebbi Ministry of Budget and Economic Planning

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Forward

The health sector is the foundation of any thriving society, and effective governance is essential to ensure the delivery of quality healthcare services to all citizens. Recognizing this, the Kebbi State Ministry of Health has taken a proactive step towards strengthening the primary healthcare sub-sector by developing comprehensive guidelines for the preparation and submission of consolidated expenditure estimates and work plans for the primary healthcare budget. These guidelines are designed to streamline resource allocation, enhance transparency, and promote accountability in the planning and execution of healthcare funding.

This document serves as a critical reference for the Kebbi State Health Ministry and the Primary Healthcare Development Agency, detailing the budgetary processes to be followed when formulating primary healthcare budgets. It aligns with existing financial laws and regulations of the State, ensuring compliance with fiscal policies while fostering long-term sustainability in healthcare delivery.

We are confident that these guidelines will significantly contribute to the improvement of primary healthcare services in Kebbi State, ensuring that every resident has access to quality and affordable healthcare.

These guidelines are therefore approved for immediate implementation.

Abba Sani Kalgo (Ph.D)
Honourable Commissioner,
Kebbi State Ministry of Budget and Economic Planning.

Acknowledgments

On behalf of the Kebbi State Ministry of Health, I would like to extend my heartfelt gratitude to all those who contributed to the development of this important document. The preparation of these guidelines was a collaborative effort, involving various stakeholders who dedicated their time, expertise, and resources to ensure the successful completion of this task.

First and foremost, I would like to thank the Honourable Commissioner for Health, whose visionary leadership and unwavering commitment to improving healthcare delivery in Kebbi State have been instrumental in driving this initiative. I also extend my appreciation to the Ministry of Budget and Economic Planning and the Kebbi State Primary Healthcare Development Agency (SPHCDA) for their technical support and active participation in the development of these guidelines.

Special thanks go to the Ministry of Budget and Planning for their invaluable input and guidance in aligning these guidelines with the state's fiscal policies and budgetary processes. The contributions of the Kebbi State Contributory Healthcare Management Agency (KECHEMA), the Kebbi State Agency for the Control of AIDS (KBSACA), and the Kebbi State Drug and Medical Consumables Management Agency (DMCMA) were also crucial in ensuring that the guidelines address the diverse needs of the health sector.

I would also like to acknowledge the efforts of the various departments within the Ministry of Health, particularly the Planning, Research, and Statistics Department, for their diligent work in coordinating the development of this document. Their commitment to excellence and attention to detail have been pivotal in producing a comprehensive and practical guide.

Finally, I extend my gratitude to all other stakeholders, including civil society organizations, community leaders, and development partners, whose insights and feedback have enriched the content of these guidelines. Your collective efforts have made it possible to produce a document that will serve as a valuable tool for improving primary healthcare budgeting and service delivery in Kebbi State.

Thank you all for your dedication and support.

Dr Shehu Nuhu Koko
Permanent Secretary,
Kebbi State Ministry of Health.

Preface

The effective allocation and management of resources are fundamental to achieving the goals of any sector, and the health sector is no exception. In Kebbi State, we recognize that a well-structured and transparent budgeting process is critical to ensuring the delivery of quality healthcare services to our citizens. It is against this backdrop that the Kebbi State Ministry of Budget and Planning supported the Ministry of Health in developing these Guidelines for the preparation and submission of consolidated estimates and work plans for the Kebbi State Primary Healthcare budget.

These guidelines are designed to provide a clear and standardized framework for the preparation, submission, and execution of the primary healthcare (PHC) budget in line with the requirements of the Nigeria Human Capital Opportunities for Prosperity and Equity (HOPE) Governance project, a World Bank-supported program focused on improving governance and promoting fiscal transparency in Nigeria, with a focus on education, health, and other key sectors. They aim to align budgetary allocations with the state's health sector priorities, enhance fiscal discipline, and promote accountability in the use of public funds. By streamlining the budgeting process, these guidelines will ensure that resources are directed towards high-impact health interventions, ultimately improving the health outcomes of our people.

The document reflects the state government's commitment to strengthening the health sector, particularly at the primary healthcare level, which serves as the first point of contact for most citizens. It emphasizes the importance of evidence-based planning, efficient resource utilization, and robust monitoring and evaluation to ensure that budgetary allocations translate into tangible improvements in healthcare delivery.

I commend the collaborative efforts of the Ministry of Health, the Kebbi State Primary Healthcare Development Agency (SPHCDA), and other stakeholders in the development of these guidelines. Their dedication to improving the health sector through effective budgeting and planning is commendable and aligns with the broader development goals of Kebbi State.

As we move forward, I urge the SPHCDA to adhere to these guidelines diligently. By doing so, we will not only enhance the efficiency of our budgeting processes but also ensure that every citizen of Kebbi State has access to quality and affordable primary healthcare services.

Comrd. Yanusa Musa Isma'il
Honorable Commissioner
Kebbi State Ministry of Health

Chapter 1: Introduction

1.0 Background

One of the key building blocks of a strong health system, as identified by the World Health Organization (WHO), is governance. Effective governance is crucial because it serves as the foundation upon which all other health system components depend. Recognizing this, the Government of Kebbi State has taken a significant step toward strengthening its health sector, starting with the primary healthcare sub-sector, by developing a comprehensive guideline for the preparation and submission of a consolidated expenditure estimate and work plan for the primary healthcare budget. This initiative is part of the state's broader effort to enhance the healthcare system's efficiency, ensuring the effective delivery of essential health services to its residents at the local/grassroots level.

This guideline is designed to streamline resource allocation and utilization, thereby improving service delivery and ensuring long-term sustainability, especially at the primary healthcare (PHC) level. The document outlines standardized procedures, requirements, and necessary documentation for creating a realistic budget and a well-structured work plan to realize the budget. It serves as a key reference for the Kebbi State Health Ministry and the Primary Healthcare Development Agency, detailing the budgetary processes to be followed when formulating primary healthcare budgets that will be incorporated into the Kebbi State health sector annual budget.

Furthermore, this guideline is fully aligned with existing financial laws and regulations governing the budgetary process in Kebbi State. It aims to ensure compliance with fiscal policies, enhance transparency, and promote accountability in the planning and execution of healthcare funding.

1.2 Objectives of the Guidelines

i. To establish a structured approach for PHC budget planning, preparation, and execution.
ii. To align budgetary allocations with health sector priorities of the state and relevant national/global commitments.
iii. To enhance transparency and accountability in the use of PHC funds.
iv. To facilitate monitoring and evaluation of health care services.

Chapter 2:
The Health Sector in Kebbi State

2.1. A brief Introduction of the State

Kebbi State, located in the northwestern region of Nigeria, was created on August 27, 1991, when it was carved out of Sokoto State by the military government of General Ibrahim Babangida. The state shares an international border with Niger Republic to the north and domestic boundaries with Sokoto, Zamfara, and Niger States. It comprises 21 Local Government Areas (LGAs) and 225 political wards.

According to the 2006 census, Kebbi State had a population of 3,238,628, which has been projected to grow to approximately 5,610,700 as of 2024 putting more pressure on the primary healthcare centers of the state and requiring a more coordinated investment into the primary healthcare system of the state. The state is traditionally divided into four Emirate Councils:

- Argungu Emirate
- Gwandu Emirate
- Yauri Emirate
- Zuru Emirate

Kebbi was historically part of the ancient Hausa Kingdoms and later became one of the four major states of the Kebbi Kingdom, a powerful entity in the 16th century that played a significant role in trans-Saharan trade. The kingdom had strong ties with the Songhai Empire and was renowned for its military strength, agriculture, and commerce.

The state is home to diverse ethnic groups, including Hausa, Fulani, Kabawa, Dakarkari, Fakkawa, Gungawa, and Kambarawa, with farming and fishing as the predominant occupations. Today, Kebbi State is widely recognized for its rich cultural heritage, its agricultural economy (particularly rice farming), and the famous Argungu Fishing Festival, an annual event that attracts tourists from around the world. The state capital is Birnin Kebbi.

2.2. Overview of the Institutional Structure of the Health Sector

The health sector in Kebbi State operates under an approved administrative structure established by the Office of the Head of Service. This structure comprises various directorates and agencies designed to effectively fulfill the sector's mandates. The key institutions within the sector include:

- Kebbi State Ministry of Health
- Kebbi State Primary Health Care Development Agency (SPHCDA)
- Kebbi State Contributory Healthcare Management Agency (KECHEMA)
- Kebbi State Agency for the Control of AIDS (KBSACA)
- Kebbi State Drug and Medical Consumables Management Agency (DMCMA)

- Sir-Yahaya Memorial Hospital
- Kebbi Medical Centre Kalgo
- General Hospitals

2.2.1. Roles and Responsibilities of Health Institutions

1. Kebbi State Ministry of Health

The Kebbi State Ministry of Health serves as the supervisory authority overseeing the entire state health system. Its primary mandate is to improve healthcare service delivery by formulating policies, ensuring regulatory compliance, and coordinating health-related programs across the state.

2. Kebbi State Primary Health Care Development Agency (SPHCDA)

The SPHCDA is responsible for the management and coordination of Primary Health Care (PHC) services in Kebbi State. This initiative aligns with the National Primary Health Care Development Agency (NPHCDA) policy of "Bringing Primary Health Care Under One Roof" (PHCUOR), aimed at integrating PHC management and addressing challenges related to structural and administrative fragmentation within the health sector.

3. Kebbi State Contributory Healthcare Management Agency (KECHEMA)

Established under Law No. 002 of 2018, KECHEMA oversees the Kebbi Contributory Healthcare Scheme (KECHES), which aims to achieve Universal Health Coverage (UHC) in Kebbi State. The agency's mission is to ensure that all residents have access to quality healthcare services at an affordable cost, reducing financial hardship associated with out-of-pocket payments for medical care.

4. Kebbi State Drug and Medical Consumables Management Agency *(DMCMA)*

The DMCMA was created to streamline the procurement, management, and distribution of drugs and medical consumables in Kebbi State. Its core objectives include:

- Ensuring availability and affordability of essential medicines.
- Maintaining quality control to prevent the distribution of counterfeit drugs.
- Enhancing supply chain efficiency to address drug shortages.

By improving access to safe and affordable medications, DMCMA plays a critical role in strengthening healthcare delivery across the state.

5. Kebbi State Agency for the Control of AIDS (KBSACA)

KBSACA is responsible for coordinating the multi-sectoral response to HIV/AIDS at the state level. The agency implements prevention, treatment, and intervention programs, aligning with the National Agency for the Control of AIDS (NACA). Its key functions include:

- Facilitating collaboration among line ministries, including the Ministries of Health, Women's Affairs, Youth and Sports, Education, and Information.
- Partnering with civil society organizations, private health institutions, and donor agencies.
- Ensuring effective planning, budgeting, and implementation of HIV/AIDS programs across Kebbi State.

2.3. Situational Analysis

The SPHCDA is responsible for managing all PHC facilities in Kebbi State. This initiative aligns with the National Primary Health Care Development Agency (NPHCDA) policy of "Bringing Primary Health Care Under One Roof" (PHCUOR). The goal is to integrate PHC management, eliminating structural and administrative fragmentation in the health sector.

As part of this restructuring, the SPHCDA has taken over all PHC staff, infrastructure, and services from the 21 Local Government Councils (LGAs) in Kebbi State. According to the Kebbi State Minimum Services Package (2023), PHC services include:

- Community-Level Care
- Health Clinics (HCs)
- Primary Health Care Centers (PHCCs)

With the transfer of PHC services from LGAs to the State, the SPHCDA now manages all PHC services in Kebbi State and delivers a wide range of essential services, including:

- Reproductive, Maternal, Newborn, Child, and Adolescent Health Services
- Nutrition programs.
- Communicable disease control, including malaria, tuberculosis (TB), leprosy, HIV/AIDS, STDs, and snakebites.
- Non-communicable disease (NCD) management, including diabetes, hypertension, and cancer.
- Elderly care services
- Mental health services
- Oral and eye care
- General emergency hospital services
- Health promotion and addressing social/environmental determinants of health.

2.4. Statement of the Health Sector's mission, vision, and core values

2.4.1 Vision

To significantly increase the life expectancy and quality of life of all Kebbi State residents.

2.4.2 Mission

To reduce morbidity and mortality rates by developing and implementing appropriate policies and programs that strengthen the health system, ensuring the delivery of quality, accessible, and affordable healthcare services to all residents of Kebbi State**.**

2.4.3 Core Values

The development of this guideline is rooted in the effort of the state government to sustainably improve primary healthcare across the state. These core values guide the actions and commitments of all health sector stakeholders:

- **Accountability & Transparency:** All staff are responsible for their actions, behaviors, performance, and decisions and are held accountable.
- **Teamwork:** Commitment to collaboration, mutual respect, and shared responsibility to achieve the sector's objectives.
- **Partnership & Community Participation:** Active involvement of all stakeholders, including the community, in achieving health objectives.
- **Quality of Care:** Ensuring healthcare services improve health outcomes by maintaining high standards of care for individuals and populations.
- **Innovativeness:** Encouraging creativity, problem-solving, and the application of skills to enhance service delivery.
- **Gender & Social Inclusiveness:** Ensuring equal and unrestricted participation in healthcare services regardless **of sex, gender, disability, ethnicity, religion, or age.**

Chapter 3:

The Budget System and Budgeting Processes

3.1. Annual Budget Process

The budget is a critical instrument in government operations, serving economic, political, legal, and managerial functions. A well-structured budget process ensures that government expenditures are directed toward areas that best support policy objectives and public welfare. The budgeting process typically follows six iterative stages:

1. Policy Review
2. Strategic Planning
3. Budget Preparation
4. Budget Execution
5. Accounting & Monitoring
6. Reporting & Audit

This guideline focuses on the first four (Policy Review, Strategic Planning, Budget Preparation, and Budget Execution), outlining the essential steps involved in each. However, these guidelines should be used alongside the existing laws, regulations, rules, and manuals established by the Kebbi State Government, ensuring compliance with fiscal policies and best practices.

3.2. Key Principles for PHC Budgeting in Kebbi State

The principles guiding the preparation of the Kebbi State PHC budget are as follows:

1. **Comprehensive Fiscal Coverage** – The budget must include all fiscal operations related to PHC delivery and ensure that policy decisions with financial implications are made within a strict budgetary framework provided by the Ministry of Budget, balancing competing demands.
2. **Affordability & Fiscal Discipline** – The spending plan must be data-driven and should align with medium-term affordability and annual budget constraints. Budget projections must be based on realistic revenue and expenditure estimates and be within the resource envelope allocated to the health sector in general and the SPHCDA in particular.
3. **Alignment with Government Priorities** – Expenditures must reflect government priorities as outlined in the development plan and the Health Sector Medium-Term Sector Strategies (MTSS). Resources should only be allocated to activities with clear outputs and measurable contributions to strategic health goals.
4. Consolidated Approach to Planning and Budgeting – All MDAs with projects and expenditures within the Health Sector must plan collaboratively to avoid duplications and mandate clashes while increasing the consolidation of the Health Sector budget in the State.

5. **Efficiency & Cost-effectiveness** – Allocated resources must be utilized efficiently and effectively, ensuring that intended results are achieved at the lowest possible cost while maintaining quality.
6. **Transparency & Accountability** – plans, strategies, fiscal forecasts, and financial reports must be clear, accessible, and open to public input. Decision-makers, including the coordinating ministry, the State Executive Council (ExCo), and the State House of Assembly (SHoA), must have all relevant fiscal information to make informed decisions.
7. **Finalization and publication of the approved budget** - The budget should be prepared and published in compliance with the six segments of the State's Chart of Accounts prepared in accordance with the National Chart of Accounts (NCOA) using the formats, instructions, and/or templates as may be determined and communicated by the Planning and Budget Department of the Ministry of Health. These segments are administrative, economic, function, programme, fund, and geo-location.
8. **Implementation of the budget:** To ensure that the resources allocated to PHC are utilized efficiently and effectively to produce the intended results at the least cost and best quality, a comprehensive work plan must be prepared by the SPHCDA and approved by the relevant authorities to guide the implementation of the PHC budget.

3.3. Budget Processes, Timelines and Roles

Preparation of the PHC budget must be in line with the annual budget framework and calendar issued from time to time by the Kebbi State Ministry of Budget, in collaboration with the Ministry of Health, and consisting of multiple stages, each involving specific activities that must be carried out by designated departments and officials within a fixed timeline. These timelines are crucial to ensure that the Appropriation Bill is approved by the State House of Assembly (SHoA) before the start of the new fiscal year.

The Budget Calendar outlines:

- The stages of the budget process.
- The activities and sub-activities involved.
- The responsible government entities for each activity.
- The timeline for completing each activity.

The Kebbi State Government Budget Calendar also guiding the preparation of the PHC budget is presented in Annex 1 of this guideline. The stages and procedures are explained below.

3.3.1 Policy and Fiscal Planning

The annual PHC budgeting process commences with policy and fiscal planning that links the budget with the Health Sector Policy, Annual Operational Plan (AOP), the Kebbi State Development Plan (SDP), and other relevant policy documents of the State. This sub-process begins with a review of the performance of the state's health sector and previous years' budget.

This planning stage will entail the review of the state's health expenditure framework covering three years with a focus on the performance of the PHC expenditure component. During this activity, the state Ministries of Budget and Finance will update the fiscal targets that lead to the determination of the annual fiscal targets and aggregate spending limit of the state and that of the agencies in the health sector (including the SPHCDA), which will be contained in the Budget Call Circular (BCC) to be issued to all MDAs in the State. The activities involved in the Fiscal Planning Step are further explained below.

3.3.1.1 Agency/Sector Performance Review

The Agency Performance Review (APR) and Sector Performance Review (SPR) is an annual evaluation of public expenditure outcomes to guide the revision of policies and plans. It assesses budgetary allocations and releases, the performance of the sector and agency's priorities and targets, key performance indicators (KPIs), and collaborations among the health sector agencies. The findings from the M/SPRs inform updates to the Health Sector Medium-Term Sector Strategy (MTSS) and consequently PHC budget preparation, ensuring strong policy-plan-budget linkages and collaboration among all agencies within the health sub-sector as it relates to primary healthcare delivery.

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Key Activities in the MSPR Process:

Activities	**Responsible Entities**	**Timelines**
Issuance of guidance note and SPR template to the Health Sector (Ministry of Health) for reviewing the previous financial year's performance of the sector.	Ministry of Budget (MoBP)	February
Forwarding of the guidance note and adapted SPR template to all Health Agencies (and other MDAs with stakes in primary healthcare service delivery) for reviewing the previous financial year for primary healthcare financing, the dates, and timelines.	Ministry of Health (MoH)	February
Each Agency conducts its APR with technical and quality assurance support from the MoBP and MoH where necessary.	SPHCDA	March
The Health Sector conducts its SPR (with APR from all Agencies as input), with technical and quality assurance support from MoBP where necessary. Primary Healthcare review should be presented as a standalone and not subsumed.	MoH/MoBP	March
Revision and consolidation of SPR findings	MoH/MoBP	April
Validation and submission of the SPR to MoBP	MoH	April

Insights from the key achievements, lessons learned, challenges, and emerging issues from the SPR will inform the Medium-Term Expenditure Framework (MTEF) of the State and the MTSS preparation/update for the health sector.

3.3.1.1 Medium Term Expenditure Framework

The MTEF is an annual three-year expenditure rolling plan that sets out the medium-term expenditure priorities and hard budget constraints against which sectors and MDAs plan and prepare/refine their budget.

The MTEF is therefore a multi-year (three-year) budget, which provides:

- A top-down estimate of total resources available for public spending in Kebbi State.
- A bottom-up costing of MDAs and sector programmes/projects.
- A reconciliation of needs with resources allocated to MDAs/sectors.
- A process to ensure that annual budget submissions and budget execution reflect agreed medium-term plans.

The MTEF establishes realistic macroeconomic projections of total available resources and sector/MDA ceilings/resource envelopes consistent with available resources and government policy priorities for the medium-term period. The MTEF also disaggregates sector envelopes to guide the preparation of budget proposals based on available resources. The requirements and process for the preparation of the EFU-FSP-BPS are explained in the EFU-FSP-BPS Manual of the state, a separate document that guides the Ministries of Budget and Finance in the preparation of MTEF for the state.

In summary, the MTEF is a framework that determines the size of realistic funding from all sources (internal and external) that can be allocated for the PHC budget annually for three (3) successive years.

3.4. Medium-Term Sector Strategies and Work Planning

3.4.1 Medium-Term Health Sector Strategy

The Kebbi State Development Plan (KbSDP) defines broad economic targets, policy roadmaps, and overarching goals. The Health Sector Medium-Term Strategy (MTSS) translates these high-level health objectives into specific activities, outputs, and deliverables. It serves as a realistic and strategic roadmap, aligning ambitions with available resources while clearly outlining priorities, deliverables, and costs. Hence, the Health MTSS is jointly prepared annually by all the MDAs in the health sector to address the health challenges of the State to pave the way for achieving its health goals and the global goals of sustainable development which the State Government is committed to.

The MTSS process involves:

- Aligning health sector goals and objectives with the overall goals of the KbSDP.

- Identifying key projects and programs that contribute to these goals.
- Prioritizing, costing, and phasing initiatives over three years.
- Defining expected outcomes in clear, measurable terms.
- Establishing a work plan and results framework that links expected outcomes to health sector objectives and policy goals (particularly primary healthcare in this case).

The detailed requirements and processes for MTSS preparation are provided in the State MTSS Preparation Template, a separate document that complements this manual.

Note:

- The MTSS must be prepared jointly by all MDAs in the Health Sector of the State in an annual MTSS Preparation meeting/workshop convened by the Ministry of Health on or before May/June annually.
- All projects and plans must be prioritized and cost accordingly in the MTSS (See Chapter 5 for guidelines on prioritization and costing).
- Costing should be within the ceilings or envelope approved in the MTEF and communicated by the MoBP.
- The Ministry of Health reserves the decision to either share the budget ceilings allocated to the Health Sector among the MDAs in the sector, to use the cost of the prioritized projects to determine the share of each MDA or a combination of the two approaches.

While the KbSDP defines the big picture and the long-term primary healthcare goals of Kebbi State, the Health Sector, overseen by the Ministry of Health leads the preparation of the MTSS to set out specific activities and inputs to deliver specific primary healthcare output in the medium term.

Hence, the MTSS is a road map that combines ambition and realism and plots priorities, deliverables, and costs. It shows the chain of projects, programs, and results that will achieve the overall health policy goals of the State, as well as the state's specific primary healthcare objectives. The Director of Planning, Research, and Statistics of SPHCDA and other MDAs in the Health Sector is a member of the Health Sector Planning Committee that prepares the MTSS.

3.4.2 Consolidated Primary Healthcare Work Planning

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

- All primary healthcare programmes, plans, and activities must be based on the approved MTSS of the health sector.
- MDAs can use the existing work planning templates to prepare their annual primary healthcare workplan provided the plans are drawn from the approved MTSS.
- The annual work plan drawn by each MDA based on the approved MTSS should be submitted to the Ministry of Health for consolidation to produce the Kebbi State Annual

Consolidated Primary Healthcare Work Plan and should guide the budget proposals of each MDA in the fiscal years covered.

- The capital projects and activities in the consolidated workplan should be selected through objective prioritization and the costing must be within the projected budget envelopes/ceilings approved in the MTEF and communicated by the MoBP for the year covered (See Chapter 5 for prioritization and costing standards that must be adhered to).
- Costing must also cover all costs associated with the project or activities in the workplan (both recurrent and capital costs) and the source of funds, either state or local government, grants, etc.
- For personnel-related projects or activities, costing must reflect all recurrent costs (including recruitment costs, salaries, benefits and allowances, and other overhead costs) associated with frontline workers and the fund source that will cover the cost.
- Details of projects and activities in the work plan should align with the programme and other segments of the National Chart of Account classification as adopted by the MoBP for budget classification in the State.
- A copy of the Consolidated Primary Healthcare Workplan should be shared with all MDAs in the sector by the Ministry of Health.
- No primary healthcare item in the annual work plan of an MDA should be proposed in the budget or executed if it is not captured in the consolidated workplan produced in line with the MTSS.

Chapter 4:
ANNUAL BUDGET PREPARATION

4.1 Overview of Annual PHC Budget Preparation

This section provides a step-by-step guide on the key sub-activities, responsibilities, and documents involved in the preparation of the annual budget for PHC. The key sub-activities in the annual budget process are explained in subsequent sections of this chapter.

4.2 Issuance of Annual Budget Call Circular

The formal budget preparation process for the PHC commences with the issuance of an annual budget call circular (BCC) by MoBP in July annually. In principle, the BCC includes the following which have already been developed and agreed upon at the Strategic Planning stage:

- Economic and fiscal update outlook of Kebbi State for the fiscal year.
- Aggregate spending limit for the year.
- A summary of the State's Budget Policy Statement.
- Government-wide priorities (providing budget policy thrust, priorities, etc.).
- Explanations and guidelines on downloading projects and programmes in the Kebbi state development plan and the MTSS.
- Sectors/MDAs Ceilings.
- Form and format the budget estimates would take.
- Input spending boundaries (e.g., capital versus recurrent and personnel versus overhead costs).
- Guidelines for preparing recurrent expenditures (particularly personnel costs).
- Budget Classification and Chart of Accounts.
- Instructions for completing the budget forms; and
- Detailed timetable for submission of proposal and defense.
- Information on who to contact for further clarification or support.
- Any other general guidelines for budget preparation

The time of issuing the call circular is very critical for the early presentation of the proposed annual budget to the EXCO and the SHOA. The time that the BCC will be issued is provided in the Budget Calendar in Annexe 1 of this guideline.

4.3 Guidelines for Preparation of PHC Budget Proposals by the SPHCDA

All MDAs in the Health Sector, on receipt of the BCC, are required to prepare a detailed budget proposal in line with the prioritized primary healthcare projects and activities approved for the MDA in the consolidated work plan contained in the MTSS along with their other projects. The primary healthcare projects and activities along with the other budget items of the MDA would be submitted to the MoBP as the budget proposal of the MDA. To produce the budget proposals within the timeframe in the budget calendar, each MDA should:

- Constitute a budget subcommittee (to be chaired by the Permanent Secretary/Chief Accounting Officer).

- Send a copy of the BCC to all departments and units calling for their proposals.
- Consult MTSS and where necessary consult with the Ministry of Health, other health sector MDAs, and other stakeholders/MDAs (including federal government agencies for related programmes) that may have programmes or projects related to PHC to avoid duplication and enhance inter-agency collaboration.
- The departments and units would prepare detailed proposals following the approved form and format; and
- The SPHCDA budget subcommittee would review the submissions from all sub-departments and units.
- Consult with non-government stakeholders including CSOs, community leaders, etc. using the Community Charter of Demand or Charter of Demand (CCD) Template in Annex 7, to ensure their PHC needs and priorities are included in the PHC budget proposals.

The Permanent Secretary/Chief Accounting Officer of each MDA, in consultation with the in consultation with the Chief Executives of the MDA, is responsible for leading the preparation and endorsement of the PHC budget proposals and ensuring timely submission to the MoBP. He/She may, however, delegate the facilitation of budget preparation to the Director of Planning, Research, and Statistics and/or the Director of Finance and Admin as the case may require.

The SPHCDA must ensure that:

a) Only PHC activities and projects prioritized in the Health Sector's MTSS are provided for in the budget proposal.
b) On-going, grant-assisted and development loan-financed activities and projects shall be given higher priority.
c) Activities or projects that address specific commitments of the government under any international, bilateral, or domestic agreement shall also be given priority.
d) Only activities and projects that the MDA, SPHCDA, or Ministry of Health has the technical and absorptive capacity to implement will be included in the budget proposal.
e) All new activities and projects should have a justification and appraisal document prepared by appropriately skilled staff of the Agency or Consultant(s). For new capital activity or project that is within the EXCO threshold for awards of contract, the justification and appraisal document will provide the activity or project performance indicators and method of measuring output and outcome.
f) In case of activities or projects that are planned to be carried out over a period of more than one year, the justification and appraisal document will indicate the full scope, the total financial implication, and the planned execution of the work in phases over the years.
g) All new activities or projects (either purchases, construction, renovation, rehabilitation, repair, or acquisition) are costed following the guidelines in Chapter 5 of this manual. For the avoidance of doubt, the budget sub-committee is expected to identify and apply

the lowest possible cost and the most effective methods in estimating the costs of activities and projects.

h) The recurrent implications of capital projects should be estimated and provided for in the recurrent budget estimates.
i) All proposals for counterpart funding for activities and projects financed by external sources are incorporated in the budget proposals.
j) The actual expenditures for the previous year and the first six months of the current financial year are provided and considered in the budget estimation.
k) PHC budget proposals are properly classified in line with the budget classification recommended by the MoBP and comply with the six segments of the National Chart of Accounts (NCoA) – Administrative, Economic, Function, Fund Programme, and Geotagging/location. To achieve this, the PHC budget must be prepared using the NCOA-compliant budget preparation issued by the MoPB. See the State Approved Chart of Account for more details on the NCoA coding structures.
l) All primary healthcare projects in all MDAs (apart from SUBEB) should be appropriately tagged using a format advised by the MoBP.
m) The Geotagging of PHC projects must be done to the ward level at the least until the MoBP advice a more detailed geotagging and possibly geo-referencing with specific project sites/locations.

The budget proposal must be cleared by the budget sub-committee of the MDA before being submitted to the MoBP. Only budget proposals duly signed by the Permanent Secretary or Chief Executive of the MDA will be considered by the MoBP. The budget proposals must be submitted to MoBP on or before the submission date stated in the BCC as provided in the Budget Calendar.

4.3.1. Summary of Key Steps in the PHC Budget Preparation Process

Each MDA will:

a) Establish a Budget Subcommittee
    - Chaired by the Permanent Secretary/Chief Accounting Officer.
b) Distribute BCC guidelines to all departments and units, requesting their budget proposals.
c) Prepare PHC Budget Proposals
    - Each sub-organization must prepare a detailed proposal in line with the approved format and consolidated workplan/ MTBEBP/MTSS.
d) Review & Consolidate Proposals
    - The Budget Subcommittee will review submissions from all departments and units for compliance and prioritization.

4.4. Technical Support for Budget Preparation

If the MDA lacks the technical manpower to prepare the PHC budget proposals correctly and in the right format, the budget sub-committee should reach out to the MoH or the MoBP for technical support to ensure compliance with this guideline. Failure to follow the prescribed budget process and format will undermine the budget preparation process and the quality of the PHC budget.

4.5. Review of the Budget Proposal/Bilateral Discussion

On receipt of SPHCDA budget proposals, the Budget Directorate of MoBP will review the budget proposals to ensure that the proposals substantially comply with the requirements of the BCC including sector ceilings and completion of budget forms and templates. The MoBP shall also hold bilateral discussions/negotiations with the SPHCDA on the PHC proposals. The MoBP, at the bilateral discussion, shall:

- Review the budget proposals to ensure consistency with approved proposal completion guidelines.
- Ensure that budget proposals are in line with the MTEF projections.
- Ensure that the proposal complies with the input spending boundaries.
- Review the personnel and overhead input and its compliance with the Kebbi State government's overall recurrent expenditure policy (particularly the personnel profile).
- Ensure that the identification of capital PHC activities or projects is in line with policy priorities and is provided in the MTSS/consolidated workplan of the health sector.
- Verify that new capital activity or project that is within EXCO threshold for awards of the contract is supported with a formal Justification and Appraisal document prepared by an appropriately skilled staff of the MDA, SPHCDA, MoH, or qualified Consultants.
- Verify if the proper budget classification and codes in line with the International Public Sector Accounting Standards (IPSAS) and the National Chart of Account (NCOA) are applied.
- Ensure projects are integrated after engagement with relevant CSOs working with the MDA and feedback from consultations obtained.
- Ensure that ongoing, grant-assisted, and development or loan-financed activities and projects shall be given higher priority and activities or projects that address the specific commitments of the state government under any international, bilateral, or domestic agreement are also given priority.
- Review and judge the fairness of the costing of activities or projects and programmes in the proposal to ensure value for money.
- Review the SPHCDA performance indicators and methods of measuring outputs and outcomes to ensure consistency with the Kebbi State Government M&E Policy.

- Where necessary, allocate additional resources from the planning reserve for funding important activities or projects not covered within the PHC resource envelope (expenditure ceiling).

4.6 Completion and Consolidating Annual PHC Budget

After bilateral discussions, there might be a need for adjustments and amendments in the PHC budget proposals. After the amendments, the revised proposals will be consolidated into the Kebbi State Government's draft budget estimates for the fiscal year. The consolidation of the annual budget is an iterative process, involving multiple stages of review, validation, and approval for implementation. The key steps as detailed in the Kebbi State budget manual include:

- Budget Stakeholders Consultations and Engagement
- Presentation of Draft Budget Estimates to the EXCO
- Presentation of Proposed Budget to the State House of Assembly
- Review and Approval by the State House of Assembly
- Assent by the Governor
- Public Presentation and Analysis of the approved budget

It is only after the passage of the Appropriation Law and assent by the Kebbi State Governor that the PHC budget can be implemented.

4.7 Preparation and Publication of Abridged Version of the Approved Budget (Citizens' Budget)

Upon publication of the approved budget details, the Ministry of Budget and Economic Planning will produce a citizens' version of the approved budget. The Citizens' Budget is a simplified and non-technical explanation of the budget information that is presented in a manner and language that the public can understand. To this end, the Ministry of Budget and Economic Planning shall reproduce the budget into a Citizens' Budget in both English and Hausa languages with simple illustrations for easy understanding by all sections of the state. The Citizens' Budget will also include special sections for the PHC budget and other key priorities of the state.

Chapter 5:

Guideline for Project Prioritization and Costing

5.0 General Guidelines

PHC project prioritization and costing should be done using the MTSS Projects Prioritisation & Costing Microsoft Excel Template provided by the MoBP and integrated with the MTSS toolkit of Kebbi State. See Annexes 2a and 2b for a snapshot of the templates. The general requirements for costing include:

- All PHC projects must be prioritized based on their strategic contributions to the health development goals of the State, the nature of the project, the current status of the projects, and the possibility of completion within the budget year.
- Review the prioritized list of PHC 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 cost 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.

5.1 Guideline for PHC Project Prioritization

The following considerations should guide the prioritization of primary healthcare projects in Kebbi State. Each project should be scored based on the considerations and projects with the highest scores should be prioritized.

- The projects that contribute most to the Kebbi State development goals and the primary healthcare strategic objectives should be the primary healthcare priority of each MDA.
- The projects whose costs are within the budget envelope allocated to primary healthcare and are achievable within one budget year should be given priority.
- Development capital projects should be prioritized over administrative capital projects.
- Preference should be given to ongoing development capital projects over new projects unless the new projects significantly contribute more to the Kebbi State development goals and the primary healthcare strategic objectives.
- Only projects with clear descriptions and specific geolocations specified should be prioritized.

The above conditions can be easily adhered to using the MTSS Project Prioritisation & Costing framework in the MTSS Microsoft Excel Template (Annexes 2a) by following the steps below:

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 (KbSDP)
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 SPHCDA.
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 KbSDP; 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** to cost the prioritized template according to their ranks**.**

5.2 Guideline for Realistic PHC Project Costing

5.2.1 PHC Personnel Expenditure Costing

The personnel cost proposals should have the following:

- Actual numbers and grades of staff currently in service/post.
- Increased staff costs due to promotion, advancement, conversion, etc.
- Employment of additional staff to fill current vacancies (if approved).
- Allowances.
- Bonuses.
- Total emoluments of political appointees.
- The actual expenditures for the previous year and the first six months of the current financial year.

5.2.2 PHC Overhead Expenditure Costing

The overhead cost must be appropriate and estimated realistically to ensure effective PHC service delivery. In addition, the overhead costs for completed capital projects must be reviewed, for example, to ensure that maintenance is included for all new PHC centers, which will be used during the budget year.

The actual overhead expenditure of the MDA relating to primary healthcare for the previous year and the first six months of the current financial year must also be considered in the overhead budget estimation and inflationary tendencies factored in.

If there are any significant variations from the current year's overhead budget compared with the budget proposal, then the SPHCDA should justify the increase, especially if there are significant increases in costs from the actual costs in the last full budget year and the current year. Any major new events, for example, conferences or staff training, must be adequately explained and justified by the SPHCDA.

5.2.3 PHC Capital Expenditure Costing

PHC capital activities and projects to be costed should be consistent with the prioritized project list produced in Section 5.1 above. In addition, there should be no overlapping or duplication of

functions, activities, or projects among the health sector MDAs. If any such duplication is identified, this should be rationalized, and steps agreed upon to avoid the duplication during the bilateral discussions or referred to the ExCo for a decision.

After following the general guidelines for costing outlined in sub-Section 5.0 above, the following should be considered in capital expenditure costing:

- All cost components of the project or activity must be known and listed.
- The quantities of each project component required should be determined and their current market costs determined.
- If it is an ongoing project, the budget amount approved in the previous year's budget should be consulted and the inflationary effect estimated.
- If it is a multiyear project, the component quantities required in the outer years should also be determined by cost.
- The sum of the costs of the components of the project or activity should be adopted as the 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 project codes and names that were listed and ranked in the Project Prioritization Template (Section 5.1) will appear in columns 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 the 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 Section 5.0).
5. In the blue color 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 the 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 – Guide:

This sheet presents a summary of all the prioritized healthcare projects (Section 5. 1) and their cost estimates (Section 5.2.3) entries so far and will inform the PHC capital budget estimates that will be submitted to the Ministry of Budget and Economic Planning.

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 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 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 healthcare and would need to reduce the projects equivalent to the amount of deficit.
5. Only the number of PHC projects that equals the healthcare budget ceiling is what you will submit as the PHC capital budget estimates 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 PHC capital budget proposal.

Chapter 6
Budget Implementation Guidelines

6.1 Pre-Implementation Activities

This section discusses the pre-budget implementation sub-activities. The requirements set out in this section aim to ensure adequate planning of budget execution and that actual expenditures are as provided in the approved budget. These requirements are further explained in the sub-sections below.

6.1.1 Budget Profiling

Upon the legislative approval of the annual budget, each MDA, working with the MoBP, will develop a Budget Profile for the fiscal year by mid-January.

Budget profiling is the process of providing a monthly profile of expenditure. It involves projecting monthly cash requirements to implement the PHC budget. It provides a monthly profile of monthly expenditures (personnel, social benefits, overheads, grants, contribution, public debt service, and capital) as the basis of cash flow management. The essence is to provide a basis for in-year expenditure performance tracking, monitoring, and re-forecasting. It helps effectively and efficiently manage cash resources to achieve maximum expenditure impact on PHC.

The completed PHC budget profile should be submitted to the MoBP for consolidation towards producing the State Cash Plan which will be used by the Accountant General to produce a Disbursement Schedule. All disbursement of funds for state-funded projects will generally be guided by the Disbursement Schedule of the Accountant General (to be prepared 30 days after enactment of the Appropriation Law) derived from the approved Annual Cash Plan. Each MDA will also be guided by the Annual Cash Plan in making periodic requests for non-routine expenditures.

The template for budget profiling can be obtained from the MoBP.

6.1.2 Capital Work Planning Guidelines

At the inception of the budget implementation (January 1), the Office of the Accountant General will, in consultation with the State Ministry of Budget and Economic Planning, Fiscal Responsibility Commission, and Ministry of Finance, issue the budget implementation guideline to all MDAs. The Planning Department, alongside the State Budget Departments of the Ministry of Budget and Economic Planning, will request a work plan from all spending entities within the State Government to be submitted following the budget implementation guideline issued. See Annex 5 for the work plan template for the state-funded activities. For other projects funded fully or partly with external finances, for example, the Basic Healthcare Provision Fund (BHCPF), refer to the work planning guidance of the respective programmes. However, all work plans must be finalized within the timeline set out in this guideline except when approved otherwise by the work planning guidelines of external primary healthcare financing programmes.

A capital work plan will show when each MDA needs funds to finance PHC activities approved in the budget and the justification of the timing. The PHC work plan should take cognizance of the steps and procedures involved in preparing projects for execution under the Public Procurement Law of Kebbi State. Led by the Director of Planning, Research, and Statistics, the capital expenditure work plan should be completed by January 30 and should outline what is to be done within the fiscal year as provided in the approved Annual Budget in the following manner:

- The activities/projects to be implemented within the fiscal year as provided in the approved budget and their outputs.
- The planned start and completion dates for each activity/project.
- The person(s), organization, and/or institution to carry out each activity/project.
- The total costs for each activity/project.
- The costs are broken down by month from start to completion date.

The capital work plan, subject to the cash flow projections in the Annual Cash Plan, will be the basis for executing the PHC budget and payment of state government counterpart funding in applicable programmes. On receipt of the work plans from each MDA, the MoBP and the Ministry of Finance will review them against the consolidated monthly revenue forecast and, if necessary, invite each MDA for discussions on how to adjust the PHC work plan to conform with the overall monthly resource inflow.

The work planning process is summarized in the table below:

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 the work plan to MoBP	DPRS

6.1.3 Procurement Planning

Public procurement planning is the process of scheduling the acquisition of the PHC goods, services, and works approved in the budget when they will be acquired and the various requirements and methods to be employed over the financial year. This process typically includes identifying the specific items that are needed as approved in the annual budget, ascertaining the budget, determining the cost for the procurement, developing specifications and requirements for the items, and identifying qualified potential suppliers or vendors.

The final output of procurement planning is a Procurement Plan, a document that outlines the PHC goods, services, and works that each MDA plans to purchase/procure at a specific time. The plan typically includes specific information on the types of goods or services to be procured, the estimated cost, the procurement method, and the schedule for the procurement process.

The following guidelines should be followed to prepare the procurement plan for PHC 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 Kebbi State Public Procurement Agency (PPA).
2.	December	Obtain and Calibrate[1] the Procurement Planning Template for the MDA. The calibration process includes: • On the top left section of the template, provide the following details: – Name of the State – Name of the MDA (e.g., SPHCDA) – The financial year for which the plan is being developed.	PPA
3.	December	Preparation – Gathering Inputs: • Obtain the executive budget proposal[2] for the fiscal year.	MDA Procurement Planning Committee

[1]To 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.

		• Identify all the primary healthcare goods, services, and works required for the year in line with the executive proposed budget[3]. • Determine the specific procurement requirements based on departmental needs.	
4.	December	Developing Specifications and Requirements • 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) • Identify the right legal methods through which each procurement item can be procured.	MDA Procurement Planning Committee
5.	December	Drafting the Procurement Plan • **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: – 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	MDA Procurement Planning Committee

[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.

		– Name of the MDA authorized to award the contract. – The amount provided in the budget for the item. – Estimated cost for the procurement lot. – The 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. – 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. – The 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. – The tentative date the Certificate of No Objection can be obtained from the PPA. – The tentative date that contract documents can be prepared and vetted. – The tentative dates the winner will be notified and the 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. • **Step 2:** Identify potential risks (e.g., delays in budget releases) and plan mitigation strategies.	

		• **Step 3:** Review the draft procurement plan for completeness and alignment with the needs of the MDA.	
6.	December /January	Finalizing the Procurement Plan • **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 Primar Health Care 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 PPA for review and approval.	MDA Procurement Planning Committee, Permanent Secretary, and Chief Executives
7.	December /January	Validation and Approval. The PPA will • Review the draft Health sector MDAs (including primary health care) procurement plan for compliance with the procurement law. *If the plan is deemed to comply, approve the plan for publication, and the procurement process can proceed.* • *If any section 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" section 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.*	PPA
8.	January	Publish the Approved Procurement Plan on an official website[4] for wide accessibility.	MDA/PPA

[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 health care procurement activities.	MDA Procurement Planning Committee & Senior Management
10.	Every Quarter, Mid-year, and annually	Reviewing the plan: • 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 learned to improve subsequent procurement planning.	MDA Procurement Planning Committee and PPA

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 an advance payment to mobilize 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 MDAs 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 PHC project if external finance is involved.

6.3 Expenditure Recording & Accounting

This section 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 project report by the Project Implementation Committee:

- Project description
- Budget control code
- Executing agency
- Desk officer
- Contractor
- Sub-contractor
- The original value of the 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. Organizing 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, Trust Fund registration, etc.

d. Vote Book Management

The Kebbi 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 PHC. 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 is 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
- The general ledger contains transactions from the cash book recorded in accounting codes.

Similarly, monthly, 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 SPHCDA

SPHCDA 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 MoBP 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, and Monitoring and Evaluation

6.1 Conducting PHC Expenditure Review and Appraisal

The PHC 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 PHC budget.

Key Objectives of the Annual PHC Expenditure Review and Appraisal

- Ensure transparency and accountability by reporting PHC 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 Kebbi 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 PHC services (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 PHC budget planning.

6.1.1. Performance Monitoring and Review Framework

6.1.1.1 Quarterly Budget Performance Reports (BPR)

The Quarterly Budget Performance Report (BPR) provides key insights on PHC policy implementation, service delivery progress, and resource utilization. Each MDA, through the Department of Planning, Research and Statistics shall:

- Engage in regular data collection, analysis, and reporting to assess primary health service performance.
- The BPR shall be prepared every quarter, on or before 14 days after the end of the quarter by consolidating the monthly PHC expenditure tracking. The BPR should be prepared following the templates in Annex 6 or any other template issued by the MoBP.

- Upon completion of the BPR, an internal (and where necessary external) stakeholder meeting should be convened to review and appraise the performance of the PHC 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 PHC'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 Section 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 health interventions.

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

- Measure PHC service delivery 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 health priorities.
- Identify necessary reforms in processes, procedures, and resource allocations to enhance health service delivery.
- Update the Medium-Term Sector Strategy (MTSS) and budget allocations to improve the efficiency of PHC 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 Kebbi State residents.

6.2 Monitoring and Evaluation of the PHC Budget

The Department of Planning, Research, and Statistics within Each MDA shall lead the technical monitoring and evaluation (M&E) of PHC programs and projects working with the M&E Department of the MoBP. 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 MoBP. The Performance Management Review and Report shall:

- Assess state-wide PHC service delivery 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 MoBP, shall conduct routine 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 SPHCDA and subjected to independent validation before public dissemination.

Independent validation and review shall be carried out by the Kebbi State MoBP 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 MoBP and the MoH shall:

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

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

- **MDA leadership** – Responsible for delivering PHC services and collecting performance data.
- **M&E Department of the MoBP** – Provides technical support and coordinates M&E efforts across MDAs.
- **Performance Management Report Drafting Team** – A 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 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 health services, engaged to ensure accountability and transparency.
- **Chairman of the House Committee on Health & State House of Assembly Members** – Oversight and legislative support.
- **Technical Evaluation Team (Kebbi State Ministry of Budget & Planning)** – Conducts independent assessment of sector performance.

Chapter 7
Conclusion

The Guidelines for Primary Healthcare Budget Preparation and Work Planning serve as a crucial tool for the Kebbi State Ministry of Health, the Primary Healthcare Development Agency, and other relevant stakeholders. By adhering to these guidelines, we can ensure a structured, transparent, and efficient budgeting process that aligns with the state's health sector priorities and fiscal policies.

These guidelines not only enhance the understanding of the PHC budgeting process but also promote active participation from citizens and stakeholders at all stages. This collaborative approach is essential for improving the planning, execution, control, and reporting of the PHC budget, ultimately leading to better healthcare outcomes for all residents of Kebbi State.

As a living document, these guidelines will be subject to periodic reviews and updates to incorporate emerging trends, developments, and reforms in public finance and healthcare budgeting. We encourage all Health Sector MDAs and stakeholders to obtain copies of the manual and ensure strict adherence to its requirements and guidelines.

By following these guidelines, we can collectively work towards a more efficient and accountable healthcare system that meets the needs of our communities and supports the sustainable development of Kebbi State.

Reviewing this Guideline

This Guideline may be reviewed every three years to incorporate emerging trends, developments, and reforms in public finance and budgeting, whether locally, nationally, or globally, based on the advice of the Kebbi State Ministry of Budget and Planning. Both government and non-government stakeholders in the budget and PHC sectors may also request a review of these Guidelines. Such requests should be submitted in writing, with recommendations for the review, and addressed to the Commissioner through the Permanent Secretary of the Ministry of Health. The Ministry of Health will evaluate the merits of all requests and take appropriate action.

Additionally, this Guideline may be reviewed if there are changes in the state's budgeting coordination arrangements, whether legal or institutional. In such cases, the approval of the Commissioner of Budget and Planning will be required to authorize the review. The Director of Health Planning, Research, and Statistics of the Ministry of Health will facilitate all reviews in close collaboration with the State Directors of Budget and Planning and with the participation of all relevant MDAs and CSO groups.

ANNEXURES

Annex 1: Consolidated Budget Activities, responsibilities, outputs, and timelines (Budget Calendar)

S/N	Budget Activity	Month												Start Dates	End Date	Responsibility	Output
		J	F	M	A	M	J	J	A	S	O	N	D				
Budget Planning and Preparation																	
1	Agency/Sector performance/ review (previous year's Budget Performance Report)															Planning Directorate	Agency/Sector Performance/ Review Report
2	Collection of spending, revenue, and expenditure performance data - budgeted and actual, macroeconomic indicators, etc., for preparation of EFU-FSP-BPS															Ministry of Finance, Planning and Budget Directorates	Updated EFU-FSP-BPS dataset
3	Issue Budget Calendar															Budget Directorate	Budget Calendar
4	Preparation of EFU-FSP-BPS															Ministry of Finance, Planning and Budget Directorates	Draft EFU-FSP-BPS document
5	Submit EFU-FSP-BPS draft to ExCo															Ministry of Finance, Planning and Budget Directorates	Memo, Executive Summary of EFU-FSP-BPS
6	Governor's approval of EFU-FSP-BPS document															HE Governor	Updated EFU-FSP-BPS document
7	Submission of EFU-FSP-BPS document to, and approved by Gombe State House of Assembly (GSHA)															GSHA	Updated EFU-FSP-BPS document
8	Medium-term (three-year) sector ceilings circulated (indicative ceilings may be issued earlier)															Planning and Budget Directorates	Memo (accompanied by EFU-FSP-BPS document)
9	Develop/ Update Medium Term Sector Strategies (MTSS)															MDAs/ Sector Teams	MTSSs
10	Issue Budget Call Circular (BCC)															Budget Directorate	Call circular document
11	Preparation and submission by MDAs of the first draft budget (incorporating updated MTSS budgets)															MDAs/ Sector Teams/ Budget Directorate	Budget submissions
12	Collation of MDAs' first budget draft															Budget Directorate	First draft budget
13	MDAs' budget defense/ negotiations															MDAs/ Budget Directorate	Minutes

S/N	Budget Activity	Month												Start Dates	End Date	Responsibility	Output
		J	F	M	A	M	J	J	A	S	O	N	D				
14	Revision of draft submission of budget estimates															Budget Directorate	Updated budget submissions
15	Consolidation of MDAs' budget estimates															Budget Directorate	Second draft budget
Budget Approval																	
16	Submission of draft budget estimates to ExCo															Budget Directorate	Memo
17	Further revision, correction, and resubmission to ExCo/Governor															Budget Directorate	Third draft budget
18	ExCo presentation of the budget proposal to GSHA															HE Governor	Presentation
19	GSHA review and passage/presentation for Governor's Assent															GSHA	Fourth draft budget
20	Budget sign-off by the Governor															HE Governor	Appropriation Bill
21	Public presentation of the approved annual budget by the Governor															HE Governor	Budget speech published budget.
22	Publication of the budget, including the Citizens' Budget, online															Budget Directorate	Citizens' Budget, full budget online
'Floating' Activities																	
A	Internal budget retreats, for example, for budget planning and budget presentations															Various	Agenda, presentation, minutes
B	External budget retreats, for example, stakeholder/ CSO engagement in sector reviews, EFU-FSP-BPS preparations, MDA budget preparation															Various	Agenda, presentation, minutes

Annexe 2a: Snapshot of Project Prioritization Template

S/N	Project Code (The Code of the Project in the current year's budget. If the Project is new, add 6 zeros)	Project Name (As in the current year's budget or if it is a new project, as you want it to appear in the next year's budget)	Project's Contribution to State Development Plan Goals					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	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 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 (=N=)			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	
										0	36,870,000	900,000	900,000	38,670,000
1	000000	Construction of 2 PHCs									36,870,000	900,000	900,000	38,670,000
			1 Acre of Land	1			5,000,000				5,000,000	0	0	
			Sand	20			50,000				1,000,000	0	0	
			Stone	10			60,000				600,000	0	0	
			Iron	100			170,000				17,000,000	0	0	
			Cement	250			10,000				2,500,000	0	0	
			Roofing and finishing	1			10,000,000				10,000,000	0	0	
			Labour/Personnel cost	10	10	10	77,000	90,000	90,000		770,000	900,000	900,000	
2	000000	XYZ									0	0	0	0
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
3	000000	XYZ									0	0	0	0
											0	0	0	
											0	0	0	
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											0	0	0	
											0	0	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	Project Status (Ongoing/ New)	Timelines		Amount Approved for the Project in 2025 Budget (N)	Budget Requirement for Plan (N)		
					LGA(s)		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

Annex 4: Capital Expenditure Projection Template

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

Annex 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

Annex 6: Monthly/Quarterly Budget Performance Report Template

Economic Code	Particulars	Annual Budget	Month/Quarter Actual	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						

Annexe 7: Community Charter of Demand Template

COMMUNITY NEEDS & DEMAND CHARTER TEMPLATE

DATE/BUDGET YEAR:	
Ward:	
Local Government:	State:

S/N	Priority Needs (List as appropriate – 1 as most important priority…)	Ministry, Sector, Tier of Government (FG, State or LGA)	Describe what the current situation or challenge is	Describe how the current situation or challenge affects women, PWDs, youth and the elderly	Describe what the Community want	Community/ location (where do you want it)
1						
2						
3						
4						