



Niger State Ministry of Health

Guidelines for Primary Health Care Budget Preparation and Consolidated Work Planning

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and

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FOREWORD

The Niger State Government remains deeply committed to safeguarding the health and well-being of all its citizens. The Constitution of the Federal Republic of Nigeria recognizes health as a fundamental right of every Nigerian, and the Government of Niger State strongly upholds this principle. We firmly believe that good health is not only essential to individual well-being but also a critical driver of sustainable development.

A strong and efficient health sector forms the backbone of any prosperous society. To ensure that quality healthcare services are delivered equitably across the State, effective governance, sound planning, and prudent financial management are indispensable. In recognition of this, the Niger State Ministry of Health has taken a proactive step towards strengthening the primary healthcare sector through the development of comprehensive guidelines for the preparation and submission of consolidated expenditure estimates and work plans for the primary healthcare budget.

This guideline is intended to improve the budgeting process by streamlining resource allocation, enhancing transparency, and promoting accountability in the planning and implementation of primary healthcare financing. It also serves as an important reference document for the Niger State Ministry of Health and the Niger State Primary Healthcare Development Agency, providing clear direction on the processes and procedures to be followed in the formulation of primary healthcare budgets.

Furthermore, this document aligns with existing financial laws, regulations, and fiscal policies of Niger State, ensuring compliance while supporting long-term sustainability in healthcare service delivery.

We are confident that the effective implementation of these guidelines will significantly improve primary healthcare services across Niger State, ensuring that every resident has access to quality, affordable, and timely healthcare.

Accordingly, this guideline is hereby approved for immediate implementation.



Dr Murtala Muhammad Bagana
Honorable Commissioner
Niger State Ministry of Health

Acknowledgments

On behalf of the Niger State Ministry of Health, I sincerely appreciate the support and contributions of all individuals and institutions involved in developing this document. The guidelines are the result of a collective effort, bringing together stakeholders who provided valuable time, expertise, and resources.

I particularly acknowledge the Honourable Commissioner for Health for the strong leadership and commitment that guided this initiative. I also commend the Niger State Primary Healthcare Development Agency (NSPHCDA) for its technical input and active participation throughout the process.

Special appreciation goes to the Niger State Planning Commission for ensuring alignment with the State's fiscal policies and budgeting procedures. I also recognize the important contributions of the Niger State Ministry of Primary Health Care, the Niger State Contributory Health Scheme Agency (NSCHSA), and the Niger State Drug & Hospital Consumable Management Agency (NSDHCMA) in strengthening the relevance and practicality of the guidelines.

Within the Ministry, I acknowledge the dedication of all departments involved, especially the Planning, Research and Statistics Department, for coordinating and refining the document.

Finally, I thank all other stakeholders, civil society organizations, community leaders, and development partners for their feedback and collaboration, which enriched the quality of this work.

Thank you all for your commitment and support.



Dr Imam Abdullahi Usman

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Niger State Ministry of Health.*

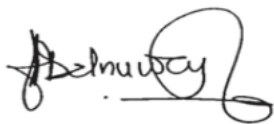
Preface

Effective resource allocation and sound financial management are essential to achieving primary healthcare sector goals. In Niger State, we recognize that a well-structured, transparent, and accountable budgeting process is critical to delivering quality healthcare services to our people. It is in this context that the Niger State Ministry of Budget and Planning supported the Ministry of Health in developing these Guidelines for the preparation and submission of consolidated expenditure estimates and work plans for the Niger State Primary Healthcare budget.

These guidelines provide a clear and standardized framework for preparing, submitting, and implementing the Primary Healthcare (PHC) budget. They are aligned with the objectives and requirements of the Nigeria Human Capital Opportunities for Prosperity and Equity (HOPE) Governance Project a World Bank-supported initiative aimed at strengthening governance and promoting fiscal transparency in key sectors, including health. The guidelines are designed to improve budget credibility, strengthen fiscal discipline, and enhance accountability, ensuring that public resources are directed toward priority and high-impact PHC interventions.

This document reflects the commitment of the Niger State Government to strengthening primary healthcare as the first and most important level of care for the majority of citizens. It emphasizes evidence-based planning, efficient use of resources, and strong monitoring and evaluation to ensure that budgetary allocations translate into measurable improvements in service delivery.

I commend the Ministry of Health, the Niger State Primary Healthcare Development Agency (NSPHCDA), and all stakeholders whose collaboration and technical contributions made this document possible. Going forward, I encourage the NSPHCDA and relevant institutions to apply these guidelines diligently, as we work collectively to improve efficiency and expand access to quality and affordable primary healthcare services across Niger State.



Dr Inuwa Junaidu

Executive Director/CEO

Niger State Primary Health Care Development Agency

Chapter 1: Introduction

1.0 Background

Governance is widely recognized as a critical foundation for a strong and responsive health system. Without clear structures, accountability, and effective coordination, even well-funded health interventions may fail to achieve the desired outcomes. In Niger State, where primary healthcare facilities serve as the first point of contact for most communities especially in rural and hard-to-reach areas strengthening governance is not only important, but necessary.

In response to these realities, the Government of Niger State has taken deliberate steps to improve the effectiveness of the primary healthcare sector, beginning with the primary healthcare sub-sector. A key part of this effort is the development of this Guideline for the preparation and submission of consolidated expenditure estimates and work plans for the Primary Healthcare (PHC) budget. The guideline is intended to support more coordinated planning, realistic budgeting, and efficient use of available resources, ensuring that priority PHC services are funded and delivered at the grassroots level.

The document provides a standardized framework, outlining procedures, requirements, and supporting documentation for developing credible budgets and implementable work plans. It serves as an operational reference for the Niger State Ministry of Health and the Niger State Primary Healthcare Development Agency (NSPHCDA) and guides the formulation of PHC budgets for inclusion in the State's annual primary healthcare sector budget.

Importantly, the guideline aligns with Niger State's existing financial laws, budget regulations, and public finance procedures. It promotes transparency, strengthens accountability, and supports responsible management of public funds to improve primary healthcare service delivery across the State.

1.1 Objectives of the Guidelines

- i. To establish a structured approach for PHC budget planning, preparation, and execution.
- ii. To align budgetary allocations with primary healthcare 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 and projects in the State.

Chapter 2: The Health Sector in Niger State

2.1 Overview of Niger State

Niger State was created on 3 February 1976 from the former North-Western State, with Minna designated as its capital. It is currently the largest state in Nigeria by land area, covering about 76,363 km², and is administratively divided into 25 Local Government Areas (LGAs). Major urban centres in the state include Minna, Bida, Kontagora, and Suleja. Geographically, Niger State is located in Nigeria's North-Central geopolitical zone and shares boundaries with Kaduna State and the Federal Capital Territory (FCT) to the east and southeast, Kebbi and Zamfara States to the north, Kwara and Kogi States to the south, and the Republic of Benin to the west.

The state derives its name from the River Niger, which, together with the Kaduna River, forms a major water system that supports agriculture and economic activities. Niger State also hosts some of Nigeria's most important hydroelectric facilities, including the Kainji, Jebba, and Shiroro dams, making it highly strategic to the country's power generation capacity. In terms of population, the state recorded 3,954,772 people in the 2006 national census, with more recent estimates placing the population at about 6,783,300 in 2022, reflecting significant growth over time.

Historically, Niger State is made up of territories that were part of notable pre-colonial political formations such as the Nupe Kingdom, the Kontagora Emirate, the Gbagyi (Gwari) states, and areas influenced by the wider Hausa traditional systems. The incorporation of the Borgu Emirate into Niger State in 1991 further expanded its historical and administrative structure. The state is also ethnically diverse, with prominent groups including the Nupe, Gbagyi (Gwari), Hausa, and Fulani, alongside other communities such as the Kambari, Kamuku, Koro, Adara, and Gungawa. These groups are distributed across different parts of the state for example, the Nupe are largely found around Bida, Gbako, Lavun, Lapai, and Agaie, while the Gbagyi are common around Minna, Chanchaga, Suleja, and parts of Shiroro, and the Kambari/Kamuku are mainly located in Mariga, Magama, and Rafi LGAs. Traditional institutions, including emirate and chieftaincy systems, continue to play important cultural and socio-political roles across the state.

Religion in Niger State is mainly dominated by Islam and Christianity, although traditional belief systems are still practiced in some communities. The state is also endowed with key natural and strategic assets, including Kainji National Park, Nigeria's largest national park, made up of the Borgu and Zugurma reserves. In addition, Niger State possesses vast arable land that supports large-scale agricultural activities, making agriculture a major driver of the state's economy.

2.2 Institutional Structure of the Health Sector

The health sector in Niger State operates within an approved administrative and governance framework established by the Niger State Government through the relevant regulatory and public service structures. The sector is coordinated through the Niger State Ministry of Health, with supporting agencies and health institutions responsible for policy implementation, service delivery, regulation, and health financing.

The key institutions within the Niger State health sector include:

- Niger State Ministry of Health (NSMOH)
- Niger State Primary Health Care Development Agency (NSPHCDA)
- Niger State Contributory Health Scheme Agency (NSCHSA)
- Niger State Drug and Hospital Consumable Management Agency (NSDHCMA)
- Ministry of Secondary & Tertiary Health

2.3 Roles and Responsibilities of Health Institutions

This section outlines the core roles and responsibilities of the major health institutions involved in the governance, financing, planning, and delivery of health services in Niger State.

- Niger State Ministry of Health (NSMOH)

The Niger State Ministry of Health provides overall leadership and coordination for the health sector. Its responsibilities include:

- Developing health policies, strategies, and sector-wide plans
- Coordinating health sector planning, budgeting, and performance monitoring
- Setting standards and guidelines for healthcare service delivery across the State
- Supervising and providing oversight to health agencies and institutions under the sector
- Coordinating donor/partner engagement and ensuring alignment with state health priorities
- Ensuring compliance with public health laws and regulations

- Niger State Primary Health Care Development Agency (NSPHCDA)

The NSPHCDA is responsible for the planning, coordination, and delivery of primary healthcare services across the 25 LGAs. Its key responsibilities include:

- Managing and supervising PHC facilities and services statewide

- Leading the preparation of PHC budgets, work plans, and expenditure estimates
- Coordinating PHC service delivery including immunization, nutrition, and community health services
- Supporting recruitment, deployment, and supervision of PHC personnel
- Ensuring availability of essential medicines and basic equipment at PHC level (in coordination with NSDHCMA)
- Coordinating community engagement structures (e.g., Ward Development Committees)
- Monitoring and reporting PHC performance, including routine health data and service coverage

- **Niger State Contributory Health Scheme Agency (NSCHSA)**

The NSCHSA provides leadership for health insurance and health financing reforms in Niger State. Its responsibilities include:

- Managing the Niger State health insurance scheme and expanding coverage
- Registering and enrolling eligible beneficiaries, including vulnerable groups where applicable
- Accrediting health facilities for service provision under the scheme
- Purchasing health services and ensuring timely provider payment mechanisms
- Developing benefit packages and operational guidelines for quality service delivery
- Promoting financial risk protection and reducing out-of-pocket health expenditure
- Ensuring accountability in the management of pooled health funds

- **Niger State Drug and Hospital Consumable Management Agency (NSDHCMA)**

The NSDHCMA is responsible for strengthening the availability, quality, and accountability of medicines and consumables across public health facilities. Its key responsibilities include:

- Managing the procurement, storage, and distribution of essential drugs and consumables
- Strengthening supply chain systems to reduce stock-outs and wastage
- Implementing standard procedures for inventory control and commodity tracking
- Supporting quality assurance measures and adherence to approved drug lists
- Coordinating logistics management information systems and reporting
- Ensuring transparent management of drug revolving funds and related

systems where applicable

- **Niger State Ministry of Secondary and Tertiary Health**

The Ministry of Secondary and Tertiary Health oversees the management and service delivery of higher-level healthcare facilities in the State. Its responsibilities include:

- Supervising General Hospitals, Specialist Hospitals, and other tertiary-level health facilities
- Coordinating referral services and ensuring linkages between PHC and higher-level care
- Supporting clinical governance, service quality improvement, and specialist care delivery
- Managing infrastructure development, equipment needs, and facility upgrade plans
- Coordinating human resource needs for secondary and tertiary health institutions
- Ensuring compliance with service standards and reporting requirements

2.4 Situational Analysis Situational Analysis (Niger State Primary Health Care Development Agency – NSPHCDA)

The Niger State Primary Health Care Development Agency (NSPHCDA) is the central institution responsible for the coordination, planning, and implementation of Primary Health Care (PHC) services across Niger State. The Agency operates within the national reform framework of Primary Health Care Under One Roof (PHCUOR), which promotes integrated governance of PHC services through the “Three Ones”: One Management, One Plan, and One Monitoring and Evaluation System. This approach is intended to strengthen coordination, improve accountability, and ensure that PHC services are delivered efficiently at the community level.

In line with PHCUOR principles, Niger State has continued to strengthen PHC governance by improving the administrative coordination of PHC facilities, workforce supervision, planning processes, and performance monitoring. The Agency works closely with the Niger State Ministry of Health, Local Government Authorities, development partners, and community structures to ensure that PHC services remain accessible, responsive, and aligned with the State's health priorities. Given the State's large landmass, dispersed rural settlements, and varying levels of service readiness across communities, effective PHC coordination remains critical to achieving equitable healthcare access.

Scope of PHC Services

The NSPHCDA oversees delivery of essential PHC services across health facilities and outreach platforms in all LGAs. These services typically include:

- Maternal, newborn, child, and adolescent health services
- Routine immunization and disease surveillance
- Nutrition services and community-based interventions
- Malaria prevention and treatment
- Family planning and reproductive health services
- Health education, hygiene promotion, and community mobilisation
- Basic diagnosis and treatment of common illnesses
- Referral services to secondary-level facilities when required

Current PHC Service Delivery Context

Primary healthcare remains the first and most widely used level of care in Niger State, particularly for rural populations. However, service delivery is still influenced by operational realities such as:

- uneven distribution of skilled health workers across facilities,
- infrastructure gaps (water, electricity, accommodation, and equipment),
- supply chain and commodity availability challenges,
- limited 24-hour service readiness in some facilities,
- and access constraints in hard-to-reach or underserved communities.

To address these gaps, the State has continued efforts toward PHC revitalization, including facility upgrades, improved supervision, and expanded service readiness in selected PHCs to serve as stronger service points for surrounding communities.

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

2.5.1 Vision

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

2.5.2 Mission

To reduce morbidity and mortality by formulating and implementing effective health policies and programs that strengthen the health system, and to deliver sustainable, qualitative, accessible, acceptable, and affordable healthcare services to all residents of Niger State, especially rural communities and vulnerable populations through inclusive, stakeholder driven engagement. -driven engagement.

2.5.3 Core Values

The core values guiding Niger State's primary healthcare system reflect the State Government's ongoing commitment to strengthen PHC governance, improve service quality, expand equitable access, and leverage innovation to meet the health needs of all residents. These values underpin all decisions, actions, and collaborative efforts across the health sector:

- **Accountability & Transparency:** A commitment to integrity, responsible stewardship of resources, and openness in service delivery. All staff and stakeholders are answerable for their actions, performance, and decisions, ensuring trust and credibility in the health system especially as new PHC facilities, funding streams, and telemedicine systems are deployed across the state.
- **Teamwork & Collaboration:** Promotion of strong inter-professional cooperation, mutual respect, and shared responsibility across NSPHCDA, LGAs, health workers, and development partners. This teamwork improves efficiency and supports unified PHC governance under PHCUOR.
- **Partnership & Community Participation:** Active engagement of communities, traditional leaders, local councils, civil society, and development partners in planning, monitoring, and improving health services. Community involvement is central to ensuring service acceptance, accountability, and sustainability, particularly in rural and hard-to-reach areas.
- **Quality of Care:** A commitment to delivering safe, effective, and patient-centered healthcare services that meet national standards, improve health outcomes, and build public confidence. Upgraded focal PHC centres and improved staffing reflect the state's drive toward consistent quality across all facilities.
- **Innovativeness & Continuous Improvement:** Encouraging the adoption of modern technologies including telemedicine, digital reporting systems, and renewable energy solutions to enhance PHC efficiency, safety, and reach. Staff are supported to embrace new tools, creative problem-solving, and adaptive strategies in service delivery.
- **Gender & Social Inclusiveness:** Ensuring equitable access to healthcare for all individuals, regardless of gender, age, disability, ethnicity, religion, socioeconomic status, or location. The health system prioritizes vulnerable groups especially rural dwellers, women, children, the elderly, and people living with disabilities ensuring no one is left behind.

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 Niger State Government, ensuring compliance with fiscal policies and best practices.

3.2 Key Principles for PHC Budgeting in Niger State

The preparation of the Primary Health Care (PHC) budget in Niger State is guided by the following core principles:

- 1. Comprehensive Fiscal Coverage:** The PHC budget must account for all financial activities related to PHC service delivery. All policy decisions with funding implications should be taken within the budgetary framework provided by the Niger State Planning Commission ensuring a balanced response to competing financial demands.
- 2. Affordability and Fiscal Discipline:** Budget planning should be evidence based and aligned with both medium term financial capacity and annual budget limits. Projections must rely on realistic revenue and expenditure estimates and remain within the resource envelope allocated to the primary healthcare sector, particularly the NSPHCDA.
- 3. Alignment with Government Priorities** Budget allocations must reflect the

state's development priorities and the State Primary Health Care Annual Operational Plan (SHAOP). Funding should be directed only to interventions with clearly defined outputs and measurable contributions to strategic health objectives. Funding should be directed only to interventions with clearly defined outputs and measurable contributions to strategic health objectives.

- 4. Consolidated Planning and Budgeting Approach:** All ministries, departments, and agencies (MDAs) implementing activities within the primary healthcare sector must plan together to prevent duplication, avoid mandate conflicts, and promote a more integrated primary healthcare sector budget.
- 5. Efficiency and Cost Effectiveness:** Resources must be used in a manner that ensures maximum value. This includes delivering intended results at the lowest possible cost while maintaining acceptable quality standards.
- 6. Effectiveness, Transparency and Accountability:** Budget plans, strategies, forecasts, and financial reports must be clear, accessible, and open to public scrutiny.
- 7. Finalization and Publication of the Approved Budget:** The approved budget must be prepared and published in accordance with the six segments of the State Chart of Accounts, which align with the National Chart of Accounts (NCOA). These segments include Administrative, Economic, Functional, Programme, Fund, and Geo-locations.
- 8. Budget Implementation:** To ensure efficient and effective use of PHC resources, the NSPHCDA must develop a comprehensive work plan that guides implementation. This plan should be approved by the appropriate authorities and must promote the delivery of high-quality results at the lowest possible cost-quality results at the lowest possible cost.

3.3 Budget Processes, Timelines and Roles

The PHC budget must be prepared in accordance with the annual budget framework and calendar issued by the Niger State Planning Commission, in collaboration with the Ministry of Health. The budgeting process includes several stages, each with specific activities, responsible officers, and defined timelines. Adhering to these deadlines is essential to ensure that the Appropriation Bill is passed by the State House of Assembly before the start of the new fiscal year. The Budget Calendar outlines:

- The stages of the budgeting process
- Each activity and its sub activities-activities
- The government bodies responsible for each task
- The timeline for completing each stage

The Niger State Government Budget Calendar, which also guides PHC budget preparation, is included in Annex 1 of this guideline. The following sections provide detailed explanations of each stage and procedure.

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, State Primary Health Care Annual Operational Plan (SHAOP), the Niger State Development Plan (NSDP) 2025-2029, and other relevant policy documents of the State. This sub-process begins with a review of the performance of the state's primary healthcare 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 primary healthcare sector (including the NSPHCDA), 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.

3.3.2 Agency/Sector Performance Review

The Agency Performance Review (APR) and the Sector Performance Review (SPR) are annual evaluations designed to assess how effectively public resources are utilized and to guide updates to policies and plans within the primary healthcare sector. These reviews examine budget allocations and releases, the performance of sector and agency priorities, progress toward established targets, key performance indicators (KPIs), and the level of collaboration among primary healthcare sector institutions.

Findings from the APR and SPR provide critical inputs for revising the State Primary Health Care Annual Operational Plan (SHAOP). They also inform the preparation of the Primary Health Care (PHC) budget, ensuring strong alignment between policies, plans, and resource allocation. This process strengthens coordination and promotes effective collaboration among all agencies within the health sub-sector, particularly in relation to primary healthcare delivery.

Key Activities in the APR/SPR 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.	Niger State Planning Commission (NSPC)	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 NSPC and MoH where necessary.	NSPHCDA	March
The Health Sector conducts its SPR (with APR from all Agencies as input), with technical and quality assurance support from NSPC where necessary. Primary Healthcare review should be presented as a standalone and not subsumed.	Ministry of Health (MoH) / Niger State Planning Commission	March
Revision and consolidation of SPR findings	Ministry of Health (MoH) / Niger State Planning Commission	April
Validation and submission of the SPR to NSPC	Ministry of Health (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 State Primary Health Care Annual Operational Plan (SHAOP) preparation/update.

3.3.3 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 Niger 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 Niger State Planning Commission 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 State Primary Health Care Annual Operational Plan

3.4.1 State Primary Health Care Annual Operational Plan (SHAOP)

The Niger State Development Plan (NSDP) sets the overarching economic vision, policy direction, and long-term development priorities for the State. Within this framework, the State Primary Health Care Annual Operational Plan (SHAOP) serves as the operational blueprint that translates these broad policy goals into *specific, realistic, and costed* sector interventions.

The SHAOP ensures that the State's health priorities particularly Primary Health Care (PHC) are aligned with available resources, deliver measurable results, and support Niger State's commitment to national and global health agendas, including the Sustainable Development Goals (SDGs). It provides a structured pathway for improving service delivery, strengthening health systems, and addressing persistent challenges such as workforce shortages, infrastructure gaps, and inequitable access, especially in rural and underserved communities.

The SHAOP Development Process

The SHAOP is jointly prepared each year by all Ministries, Departments, and Agencies (MDAs) in the primary healthcare sector under the leadership of the Ministry of Health. The process includes:

- **Alignment with State Priorities:** Ensuring that sector goals directly reflect the broader objectives established in the NSDP and the government's health policy framework.
- **Identification of Key Programs and Projects:** Selecting strategic interventions that will yield measurable health improvements, strengthen PHC systems, and address identified service gaps.
- **Prioritization, Costing, and Phasing:** Ranking initiatives based on importance, feasibility, and resource availability, and phasing them across the annual SHAOP period.
- **Definition of Measurable Outcomes:** Establishing clear performance

indicators and targets to track sector progress and strengthen accountability.

- **Development of a Results Framework and Work Plan:** Linking activities and inputs to expected outputs and outcomes, with particular focus on PHC revitalization and integrated service delivery.

A comprehensive SHAOP Preparation Template issued by the Ministry of Health defines all data requirements, analytical steps, prioritization standards, costing methods, and documentation formats to be used during the process.

Important Notes for SHOAP Preparation

- The SHAOP must be prepared jointly by all Health-Sector MDAs during an annual SHAOP workshop convened by the Ministry of Health, typically by May/June.
- All programs and projects must be **prioritized and costed** using the methodology outlined in Chapter 5.
- Costing must remain within the **MTEF ceilings** issued by the Niger State Planning Commission (NSPC).
- The Ministry of Health may allocate budget ceilings to MDAs directly or use the cost of approved priority projects to determine each MDA's share.
- While the NSDP articulates broad PHC ambitions, the SHAOP provides the *practical, costed roadmap* for their achievement.
- The **Director of Planning, Research, and Statistics (DPRS)** of the NSPHCDA participates fully in SHAOP preparation as a member of the primary healthcare sector Planning Committee.

The SHAOP therefore serves as Niger State's realistic and resource-aligned medium-term roadmap, showing how projects, programs, and investments will collectively deliver on the State's PHC objectives and overall health policy goals.

3.4.2 Consolidated Primary Healthcare Work Planning

Annual PHC work planning ensures that all activities implemented by Health-Sector MDAs are firmly grounded in the approved SHAOP and are aligned with available resources and government priorities. The following guidelines must be adhered to when preparing annual work plans:

Guidelines for PHC Work Planning

- **SHAOP-Based Planning:** All PHC programs, activities, and interventions must be drawn exclusively from the approved primary healthcare sector AOP.
- **Use of Approved Templates:** MDAs may adopt existing State-approved work-planning templates, provided all entries originate from the SHAOP .
- **Submission to the Ministry of Health:** Each MDA must submit its annual PHC work plan to the Ministry of Health for review and consolidation into the

Niger State Annual Consolidated Primary Healthcare Work Plan. This consolidated plan guides PHC budget proposals for the relevant fiscal year(s).

- **Objective Prioritization of Capital Projects:** Selection of capital projects must follow the prioritization standards specified in Chapter 5, ensuring fairness, transparency, and value-for-money.
- **Costing within MTEF Ceilings:** All project costs, recurrent and capital must fit within the MTEF budget ceilings communicated by NSPC.
- **Comprehensive Cost Coverage:** Costing must include every expense required for implementation, including recurrent costs, capital costs, personnel-related costs (recruitment, salaries, allowances, benefits, etc.), and source of funding (State, LGA, partners, grants, etc.)
- **Compliance with the National Chart of Accounts:** All project and activity details must align with the programme, administrative, and economic classifications of the **National Chart of Accounts (NCoA)**.
- **Sharing of the Consolidated Work Plan:** After compilation, the Ministry of Health shall distribute the approved Consolidated Primary Healthcare Work Plan to all Health-Sector MDAs.
- **Mandatory Alignment for Budget Proposals:** No MDA may propose or implement any PHC activity or project that is **not included** in the approved consolidated work plan developed in line with the SHAOP.

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.

The annual Primary Health Care (PHC) budget preparation process in Niger State follows a structured and sequenced approach designed to ensure that all budget proposals are realistic, policy-aligned, and resource-constrained. This section outlines the essential activities, responsibilities, and required documents that guide MDAs and the Niger State Primary Health Care Development Agency (NSPHCDA) through the annual budget cycle. The subsequent subsections provide detailed explanations of each stage.

4.2 Issuance of the Annual Budget Call Circular

The formal preparation of the PHC budget begins with the issuance of the Budget Call Circular (BCC) by the Ministry of Budget and Planning (NSPC), typically released in July each year, in line with the approved State Budget Calendar.

The BCC provides the policy, procedural, and technical basis for MDAs including NSPHCDA to prepare their budget submissions. It consolidates outcomes from strategic planning instruments such as the MTEF, SHAOP, and the State's Development Plan.

The BCC typically includes:

- Updated economic and fiscal outlook for Niger State.
- Aggregate expenditure ceiling for the fiscal year.
- Summary of the State's Budget Policy Statement (BPS).
- Statewide policy priorities and strategic expenditure focus areas.
- Guidelines for deriving programs and projects from the State Development Plan and primary healthcare sector AOP.
- Sector and MDA-specific expenditure ceilings.
- Prescribed format and structure of the budget estimates.
- Input spending boundaries (capital vs recurrent; personnel vs overhead).
- Instructions for estimating recurrent expenditures, especially personnel costs.

- Budget classification requirements aligned with the National Chart of Accounts (NCoA).
- Step-by-step guidance for completing budget templates.
- Submission and budget-defense timetable.
- Contact points for technical clarification and support.
- Any other special instructions pertinent to PHC budgeting.

Timely issuance of the BCC is critical. It ensures early preparation, timely submission to the State Executive Council (EXCO), and presentation to the State House of Assembly (SHoA) before the start of a new fiscal year. 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 NSPHCDA

Following receipt of the BCC, each MDA within the primary healthcare sector must prepare a detailed budget proposal strictly aligned with the approved SHAOP and the Consolidated PHC Workplan. The NSPHCDA budget must reflect only those PHC activities that have been prioritized through the sector planning process.

To meet BCC deadlines, each MDA shall:

- 1. Constitute an Internal Budget Subcommittee:** Chaired by the Permanent Secretary/Chief Accounting Officer, responsible for coordinating the preparation, review, and endorsement of the MDA's PHC budget.
- 2. Distribute the BCC to Departments and Units:** Departments are required to prepare their submissions using BCC-compliant templates.
- 3. Consult Planning Documents and Stakeholders:** Budget submissions must draw from:
 - The primary healthcare sector AOP.
 - Consolidated PHC Workplan
 - Relevant Ministry of Health guidance
 - Federal Agencies implementing PHC-related programs
 - Community inputs (via the Community Charter of Demand template)
- 4. Prepare Detailed Departmental Submissions:** Each department must prepare costed, well-justified proposals aligned with SHAOP priorities and using the approved format.
- 5. Review and Consolidate Submissions:** The MDA budget subcommittee must evaluate all submissions to ensure compliance with ceilings, policy priorities, correct costing, and proper classification.
- 6. Lead Preparation and Endorsement of the Final Proposal:** The Permanent Secretary/Chief Executive must approve and sign the final proposal before

submission to **NSPC**.

4.3.1 Key Requirements for NSPHCDA Budget Preparation

The NSPHCDA must ensure:

- Only SHAOP-prioritized PHC activities are included.
- Ongoing, grant-funded, and externally financed projects receive priority.
- Projects tied to international, bilateral, or national commitments are prioritized.
- Only activities the institution can realistically deliver (capacity and absorptive ability) are included.
- All new projects have justification and appraisal documents (including KPIs and measurable outcomes).
- Multi-year projects show total cost, financing needs, and annual phasing.
- New capital projects follow prescribed costing guidelines (see Chapter 5).
- Recurrent implications of capital projects are fully provided for.
- Counterpart funding requirements for donor-supported projects are incorporated.
- Actual expenditures from the preceding year and first half of the current year are included.
- All budget items are classified according to the six NCoA as (Administrative, Economic, Functional, Program, Fund, Geo-location).
- All PHC projects across MDAs are appropriately tagged using NSPC guidance.
- All PHC projects are geotagged at least to the **ward level**, pending more detailed guidance from **NSPC**.

Only proposals **endorsed by the Permanent Secretary or Chief Executive** and submitted within the BCC deadline will be considered valid.

4.3.2 Summary of Key Steps in PHC Budget Preparation

Each MDA must:

- Establish a Budget Subcommittee: Chaired by the Permanent Secretary/Chief Accounting Officer.
- Distribute the BCC and Request Proposals: All units must develop proposals using the approved templates.
- Prepare PHC Budget Proposals: Based on SHAOP, Consolidated Workplan, and BCC requirements.
- Review and Consolidate Proposals: The Subcommittee ensures compliance, alignment, and prioritization.

4.4 Technical Support for Budget Preparation

Where an MDA lacks adequate technical capacity to prepare its PHC budget, the budget subcommittee should promptly request support from either the Ministry of Health or **NSPC**. Adhering to the correct process and templates is essential for producing a credible and compliant PHC budget.

4.5 Review and Bilateral Discussions

Once the NSPHCDA submits its budget proposal, the NSPC conducts a detailed review. This includes a bilateral meeting between NSPC Budget Directorate and the NSPHCDA to scrutinize the proposal.

During the bilateral review, NSPC will:

- Ensure compliance with all BCC instructions.
- Validate alignment with MTEF ceilings.
- Confirm adherence to input spending boundaries.
- Assess recurrent expenditure accuracy, especially personnel costs.
- Verify that capital projects align with SHAOP priorities.
- Check that new capital projects within EXCO approval limits include appraisal documents.
- Ensure proper coding using IPSAS and NCoA classifications.
- Evaluate stakeholder consultation evidence (including CSO feedback).
- Prioritize ongoing and funded projects, including loan/grant-supported activities.
- Review costing for fairness, realism, and value for money.
- Assess proposed performance indicators for alignment with the State M&E Policy.
- Allocate planning-reserve funds for critical unfunded activities where appropriate.

4.6 Completion and Consolidation of Annual PHC Budget

Following bilateral adjustments, NSPC integrates the final PHC proposals into the State Draft Budget. The consolidation stage includes:

- Stakeholder consultations
- EXCO presentation and approval
- Submission to SHoA
- Legislative review and approval
- Governor's assent
- Public presentation of the approved budget

Implementation can begin only after the Appropriation Law is signed by the Governor.

4.7 Preparation and Publication of the Citizens' Budget

After publishing the approved budget, the NSPC prepares a Citizens' Budget, a simplified version of the approved budget designed to help the public understand government spending priorities. It is published in English and Hausa and includes accessible graphics, illustrations, and dedicated sections on the PHC budget.

Chapter 5: Guideline for Project Prioritization and Costing

5.1 General Guidelines

PHC project prioritization and costing should be done using the SHAOP Projects Prioritisation & Costing Microsoft Excel Template provided by the NSPC and integrated with the SHAOP toolkit of Niger 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.

5.2 Guideline for PHC Project Prioritization

The following considerations should guide the prioritization of primary healthcare projects in Niger 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 Niger 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 Niger 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 SHAOP Project Prioritisation & Costing framework in the SHAOP 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

- Enter the State name
- Enter the Sector Name
- Enter the main MDA Name
- Enter the current year
- In Cell B10 to Cell B16, Enter the goals or objectives of the state development plan (NSDP)
- In Cell B19 to Cell B25, Enter the Development/strategic objectives of the primary healthcare sector or the PHC goals of the state.
- In Cell F4, G4, and H4, enter the capital budget ceilings or envelopes given to the NSPHCDA.
- In Cell B27 and B28, enter the version of the document and the date of preparation. E.g., Version 1, etc.
- Go to the Project Prioritization Template after completing the Menu page.

C. Project Prioritization Template

- 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).
- 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).
- 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 NSDP; 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.
- In column I, Enter the score based on the status of each project, 3 for ongoing projects and 1 for New Projects.
- 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).

- In Column K, if the project is a development project, enter 3, but if the project is an Administrative Capital project, enter 1.
- Do not touch columns L and M, it will calculate automatically based on the entries you have made so far.
- 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”.
- Do not touch column O, it will update automatically.
- In columns P and Q, enter the year the project will start and the year it will be completed.
- 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.
- After completing the Project Prioritization Template, proceed to the Costing Template to cost the prioritized template according to their ranks.

5.3 Guideline for Realistic PHC Project Costing

- **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.

- **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 NSPHCDA 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 NSPHCDA.

- **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 primary healthcare 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 SHAOP Project Costing Template of the State (Annexes 2a for snapshot).

- 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.
- In Column D, enter the components of the project (i.e., List the activities that will be done or purchased in executing the project).
- 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).

- 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).
- 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)
- Do not touch columns L, M, N, and O, they will be calculated automatically.
- 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.

- Go back to Cells F6, G6, and H6 under the Menu Page sheet.
- 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 incoming budget year.
- 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.
- 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.
- 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

Effective budget implementation begins with a series of preparatory activities designed to ensure that execution is orderly, cash-flow aligned, and consistent with the provisions of the approved Appropriation Law. These pre-implementation steps strengthen expenditure control, improve predictability, and ensure that PHC programs are implemented efficiently and within approved limits. The subsections below outline the key requirements.

6.1.1 Budget Profiling

Following the passage and assent of the annual Appropriation Law, every MDA working closely with the Niger State Planning Commission (NSPC) must prepare a Budget Profile for the fiscal year, ideally by mid-January.

Budget profiling involves breaking down the approved annual budget into monthly expenditure projections. This includes monthly estimates for:

- Personnel costs
- Social benefits
- Overheads
- Grants and contributions
- Public debt service
- Capital expenditures
- The purpose of budget profiling is to:
 - Provide a realistic, month-by-month cash requirement schedule for PHC activities.
 - Support in-year cash flow management and ensure timely release of funds.
 - Enable continuous expenditure monitoring, variance analysis, and re-forecasting.
 - Guide the Accountant-General in preparing the State Disbursement Schedule, which must be issued within 30 days of the Appropriation Law taking effect.

Once completed, each MDA's PHC budget profile is submitted to the NSPC for consolidation into the State Annual Cash Plan. The Cash Plan serves as the reference point for fund releases and informs all MDA requests for non-routine expenditures.

Budget Profiling templates are available from the NSPC.

6.1.2 Capital Work Planning Guidelines

At the start of every fiscal year (January 1), the Office of the Accountant-General, in

collaboration with the Ministry of Budget and Planning (MoBP), Ministry of Finance, and Fiscal Responsibility Commission, issues the Budget Implementation Guidelines to all MDAs.

Based on this, the Planning Department and the Budget Directorates of MoBP will request Capital Work Plans from all spending entities.

Purpose of the Capital Work Plan

A Capital Work Plan specifies:

- What PHC capital activities/projects will be executed during the year.
- When funds are required (start and completion dates).
- Who will implement each activity/project.
- Total cost per activity/project.
- Monthly cost breakdowns consistent with procurement timelines and cash availability.

Work plans must consider the requirements of the Niger State Public Procurement Law to ensure that planned activities follow proper procurement sequencing (project design, bidding, evaluation, contract award, etc.).

Capital Work Plans must be:

- Prepared under the leadership of the Director of Planning, Research, and Statistics.
- Finalized no later than January 30 of each year.
- Aligned strictly with the approved PHC budget and the State Cash Plan.
- For externally supported programs (e.g., BHCPF or donor-funded projects), MDAs must also comply with the specific work-planning requirements of those programs, provided timelines remain consistent with the State Budget Implementation Guidelines.

Review of Work Plans

After MDAs submit their work plans, the NSPC and Ministry of Finance will:

- Compare MDA capital work plans with projected monthly revenue inflows.
- Assess affordability and sequencing relative to the State Cash Plan.
- Invite MDAs for technical discussions, where necessary, to adjust work plans in line with monthly resource projections.

This ensures that PHC implementation proceeds in a disciplined, cash-flow aligned manner throughout the fiscal year.

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 NSPC	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 Niger 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: <ul style="list-style-type: none"> • Name of the State • Name of the MDA (e.g., NSPHCDA) • The financial year for which the plan is being developed. 	PPA
3.	December	Preparation – Gathering Inputs: <ul style="list-style-type: none"> • Obtain the executive budget proposal² for the fiscal year. • Identify all the primary healthcare goods, services, and works required for the year in line with the executive proposed budget³. • Determine the specific procurement requirements based on departmental needs. 	MDA Procurement Planning Committee
4.	December	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: <ul style="list-style-type: none"> - The date the plan was worked on (this should be updated every time you work on the template for version control). 	MDA Procurement Planning Committee

		<ul style="list-style-type: none"> - Comments, if any. - Description of the project or procurement item (in line with the description in the budget). - Procurement reference number for each item or the project code. - The type of procurement process. - The category of procurement. - Procurement methods (e.g., competitive bidding, direct purchase, etc.). - The Quantity to be procured. - Source of funds - Location of the procurement - Name of the MDA authorized to award the contract. - 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. 	
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		<ul style="list-style-type: none"> - 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. <p>Step 3: Identify potential risks (e.g., delays in budget releases) and plan mitigation strategies.</p> <p>Step 3: Review the draft procurement plan for completeness and alignment with the needs of the MDA.</p>	
6.	December /January	<p>Finalizing the Procurement Plan</p> <ul style="list-style-type: none"> • Step 1: Obtain the Approved Budget for the fiscal year (after assent by the Governor). • Step 2: Review and update the draft procurement plan using the approved budget. • Step 3: Review the draft procurement plan internally for completeness and alignment with the Primary 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	<p>Validation and Approval. The PPA will</p> <ul style="list-style-type: none"> • Review the draft primary healthcare 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 	PPA

		changes or revisions that must be done on the draft plan before it can be approved.	
8.	January	Publish the Approved Procurement Plan on an official website ⁴ for wide accessibility.	MDA/PPA
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	<p>Reviewing the plan:</p> <ul style="list-style-type: none"> • Monitor the execution of the procurement plan to ensure compliance and efficiency. • Update the plan based on progress and unforeseen changes by mid-year or when the state budget is adjusted. <p>Use lessons learned to improve subsequent procurement planning.</p>	MDA Procurement Planning Committee and PPA

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

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



³This 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.

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

6.2 Project Implementation

Project implementation begins immediately after the contract has been duly signed. The implementing MDA must establish a Project Implementation Committee (PIC) or where applicable, a Procurement Planning Committee (PPC) to oversee and coordinate all activities related to project execution.

Where the MDA does not have the required technical capacity in-house, it shall engage a Supervision Consultant to provide specialized oversight. If the required skills exist internally, the MDA may proceed without a consultant. Regardless of

the approach, the Committee and the Consultant (where engaged) are expected to work collaboratively and strictly in accordance with the project's terms of reference.

The PIC/Consultant is responsible for ensuring that the contractor executes the project in full compliance with approved specifications, standards, and timelines. They shall issue interim and final completion certificates based on verified progress. All payments to the contractor must follow the terms of the signed contract.

Contractors may request advance payment to mobilize to site. Such an advance shall not exceed 40% of the total contract value and must be supported by a valid Advance Payment Guarantee issued by an acceptable financial institution. Subsequent payments shall be made only upon certification of work done through interim payment certificates.

All MDAs must ensure that PHC projects are implemented strictly in accordance with:

- The Niger State Public Procurement Law, and
- Any applicable procurement guidelines issued by the Due Process Bureau,
- Or by the financier, in cases where the project is supported by external funding.
- Compliance with these requirements is mandatory to ensure transparency, accountability, and value for money in PHC project delivery.

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:

- Project inspection
- Certificate of completion
- Invoice received
- Verification of services or goods delivered
- Payment authorisation
- Preparation of payment voucher
- Pre-payment audit
- Payment
- 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:

- Project description
- Budget control code
- Organizing code
- Sub-head code
- Contractor name
- Sub-contractor name
- Tender board's meeting minutes
- Contract document
- Certificate of completion
- Percentage completed and value
- Contractor/sub-contractor invoice

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

d. Vote Book Management

The Niger 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 each MDA is responsible for managing the resources allocated to every vote under the annual PHC appropriation. The officer is personally accountable to the Executive Council (ExCo) for any disbursement that is made, approved, or directed. Accordingly, the officer must keep an up-to-date departmental vote book that records all commitments and expenditures. (Where vote books are maintained manually, entries must be timely, legible, and complete.) The Accounting Officer may delegate authority for some or all funds under a vote, or any sub-head within that vote to designated officials, while retaining overall accountability.

Each page of the vote book must display, at the top, the relevant account code and a brief description of the estimate. The top-right corner of the page for each sub-head or account should also be completed to capture the following details:

- *(Insert the required fields here e.g., opening balance/allocation, commitments raised, expenditure to date, balance available, reference numbers, dates, etc., as per your standard template.)*

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 NSPHCDA

NSPHCDA 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 NSPC 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.

i. Annual Performance Audit

An annual performance audit exercise is to be carried out by the State to determine whether the State’s capital expenditures -especially in Primary Health Care- were managed economically, efficiently, and effectively, and to produce actionable recommendations that enhance future spending quality and accountability.

- Economical: Determine whether project inputs (materials, labour, equipment) were procured at the lowest possible cost without compromising quality.
- Efficiency: Determine whether resources (funds, time, materials) were utilised optimally to achieve project outputs.
- Effectiveness: Evaluate whether the projects achieved their intended outcomes—improved learning environment and access to quality education.

The Performance Audit exercise is expected to, at a minimum cover the 20 biggest items of expenditure by value, of the capital expenditures and at least

60% of the total value of the capital expenditures captured in the approved Annual Budget for Primary Health Care (PHC) – facility construction/rehabilitation, equipment, service access improvements, etc.

The Performance Audit is expected to align with the International Standards of Supreme Audit Institutions (ISSAI), ensuring a systematic, objective, and evidence-based assessment of how state resources were utilized.

ISSAI standards using the following methods:

- Document Review
- Stakeholder Consultations
- Field Verification
- Benchmarking

The Annual Performance Audit Report can be used as an addendum to the Audited Financial Statement (AFS) for the year under review or included as a section within the AFS before its publication.

Chapter 7: Budget Performance Review, and Monitoring and Evaluation

7.1 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 Niger 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.

7.1.1 Performance Monitoring and Review Framework

7.1.2 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 NSPC
- 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.

7.1.3 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 above and how it integrates with the SHAOP. Future service delivery planning and SHAOP 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 SHAOP 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 Niger State residents.

7.2 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 NSPC. 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.

7.2.1 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 NSPC. 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.

7.2.2 Monitoring and Evaluation Process

Each MDA, where necessary, working with the MoH and the NSPC, 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 NSPHCDA and subjected to independent validation before public dissemination.

Independent validation and review shall be carried out by the Niger State NSPC 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 NSPC 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.

7.3 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 NSPC** – 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 (Niger State Planning Commission)** – Conducts independent assessment of sector performance.

Chapter 8: Conclusion

The Guidelines for Primary Healthcare Budget Preparation and Consolidated Work Planning serve as an essential reference for the Niger State Ministry of Health, the State Primary Healthcare Development Agency, and all other stakeholders involved in PHC budgeting and planning. By adhering to these guidelines, the State ensures that the budgeting process is orderly, transparent, and efficient, while remaining aligned with Niger State's primary healthcare sector priorities, fiscal policy direction, and broader development objectives.

Beyond providing clarity on the technical steps of PHC budgeting, the guidelines promote inclusive participation by encouraging engagement from citizens, communities, and development partners. Such collaboration is vital in strengthening the planning, implementation, control, and reporting of PHC expenditures ultimately contributing to improved health outcomes for residents across the State.

These guidelines are designed to evolve. As public finance systems and health-sector needs continue to change, the document will be reviewed periodically to incorporate new reforms, innovations, and best practices in budgeting and healthcare management, and stakeholders are encouraged to obtain copies of the manual and ensure full compliance with its provisions.

By following these guidelines, we collectively move toward a more accountable, efficient, and results-focused healthcare system—one that truly responds to the needs of communities and advances the sustainable development of Niger State.

Reviewing this Guideline

This Guideline shall be reviewed every three years to reflect emerging trends and reforms in public finance, budgeting, and healthcare management whether at the state, national, or global level. Such reviews may be initiated upon the advice of the Niger State Ministry of Budget and Planning or requested by government and non-government stakeholders engaged in PHC and budget processes.

Requests for review must be submitted in writing, clearly stating the proposed amendments, and addressed to the Commissioner for Health through the Permanent Secretary. The Ministry of Health will assess each request and determine the appropriate next steps.

In addition, the Guideline may be revised whenever changes occur in Niger

State's budgeting coordination framework whether institutional or legal. In such cases, approval from the Commissioner for Budget and Planning is required before a review can proceed.

The Director of Health Planning, Research, and Statistics at the Ministry of Health will coordinate all review processes, working closely with Directors of Budget and Planning, relevant MDAs, and civil society groups to ensure an inclusive and well-informed update.

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	C	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																Niger State Planning Commission	Updated EFU-FSP-BPS dataset
3	Issue Budget Calendar																Budget Directorate	Budget Calendar
4	Preparation of EFU-FSP-BPS																Ministry of Finance, Niger State Planning Commission	Draft EFU-FSP-BPS document
5	Submit EFU-FSP-BPS draft to ExCo																Ministry of Finance, Niger State Planning Commission	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 Niger State House of Assembly (NSHoA)																NSHoA	Updated EFU-FSP-BPS document
8	Annual sector ceilings circulated (indicative ceilings may be issued earlier)																Planning and Budget Directorates	Memo (accompanied by EFU-FSP-BPS document)
9	Develop/ Update State Health Annual Operational Plan (SHAOP)																MDAs/ Sector	SHAOP

Annex 2a: Snapshot of Project Prioritization Template

S/N	Project Code <small>(The Code of the Project in the current year's budget. If the Project is new, add 4 zeros)</small>	Project Name <small>(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)</small>	Project's Contribution to State Development Plan Goals					Project Status <small>(Ongoing = 3, New = 1)</small>	Likelihood of completion not later than 2028 <small>(2026 = 3, 2027 = 2, 2028 = 1, Beyond 2028 = 0)</small>	Nature of Project <small>(Developmental = 3, Administrative = 1)</small>	Total Score	Project Ranking	Physical Location: <small>Local Government/ Multiple LGAs/ Statewide</small>	Project Status <small>(Ongoing/ New)</small>	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	19	1	State Wide	Ongoing	2026	2026	
2	000000	XYZ	2	2	2	2	2	1	1	13	2	State Wide	New	2024	2028	
3	000000	XYZ	0	3	3	1	1	1	0	12	3	State Wide	New	2034	2030	
4										0	4					
5										0	4					
6										0	4					
7										0	4					
8										0	4					
9										0	4					
10										0	4					

Annex 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 SHAOF Years (N)			Total Budget Requirement for the SHAOF Period (N)
				2026	2027	2028	2026	2027	2028		2026	2027	2028	
1	000000	Construction of 2 PHCs							0	36,870,000	900,000	900,000	900,000	38,670,000
			1 Acre of Land	1			5,000,000			5,000,000	900,000	900,000	900,000	38,670,000
			Sand	20			50,000			1,000,000				
			Stone	10			60,000			600,000				
			Iron	100			170,000			17,000,000				
			Cement	250			10,000			2,500,000				
			Roofing and finishing	1			10,000,000			10,000,000				
			Labour/Personnel cost	10	10	10	77,000	90,000	90,000	770,000	900,000	900,000	900,000	
2	000000	XYZ												
3	000000	XYZ												
4														

Annex 3: Snapshot of Prioritized and Costed Project Summary Sheet

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

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						

Annex 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						