GOMBE STATE MINISTRY OF HEALTH

Guidelines for Primary Healthcare Budget Preparation and Consolidated Work Planning in Gombe State

Prepared in Conjunction with the

Gombe State Ministry for Budget and Economic Planning

(Second Edition)
November 2026

Table of Contents

Forward 3
Acknowledgements 4
Preface 5
SECTION 1: 6
INTRODUCTION 6
1.0 Introduction and Background 6
1.2 Purpose of the Guidelines 6
SECTION 2: 7
THE BASIC EDUCATION SECTOR IN GOMBE STATE 7
2.1. Overview 7
2.2. Institutional Structure for Primary Healthcare in Gombe State. 7
2.3. Situational Analysis 8
SECTION 3: 10
THE BUDGET SYSTEM AND BUDGET PROCESSES IN GOMBE STATE 10
3.1. Annual Budget Process 10
3.2. Key Principles for Primary Healthcare Budgeting in Gombe State 10
3.3. Budget Processes, Timelines and Roles 11
3.3.1 Policy and Fiscal Planning 11
3.3.1.1 Agency/Sector Performance Review 12
3.3.1.1 Medium Term Expenditure Framework 13
3.4. Medium Term Sector Strategy and Work Planning 13
3.4.1 Medium Term Sector Strategy 13
3.4.2 Consolidated Primary Healthcare Work Planning 14
SECTION 4: 16
ANNUAL BUDGET PREPARATION 16
4.1 Overview of Annual Primary Healthcare Budget Preparation 16
4.2 Issuance of Annual Budget Call Circular 16
4.3 Guidelines for Preparation of Primary Healthcare Budget Proposals 16
4.3.1. Summary of Key Steps in the Primary Healthcare Budget Preparation Process 18
4.4. Technical Support for Budget Preparation 18
4.5. Submission and Review of the Budget Proposal/Bilateral Discussion 18
4.6 Bilateral Discussions 20
4.7 Completion and Consolidating the Annual Primary Healthcare Budget 20

SECTION 5:..... 22
GUIDELINES FOR PROJECT PRIORITIZATION AND COSTING 22
5.0 General Guidelines..... 22
5.1 Guideline for Primary Healthcare Project Prioritization..... 22
SECTION 6..... 27
6.1 Pre-Implementation Activities 27
6.1.1 Budget (Expenditure) Profiling 27
6.1.2 Capital Work Planning Guidelines 27
6.1.3 Procurement Planning..... 28
6.2 Project Implementation 33
6.3 Expenditure Recording and Accounting 34
SECTION 7:..... 38
BUDGET PERFORMANCE REVIEW, AND MONITORING AND EVALUATION 38
6.1 Conducting Primary Healthcare Expenditure Review and Appraisal..... 38
6.1.1. Performance Monitoring and Review Framework 38
6.2 Monitoring and Evaluation of the PHC Budget/Project..... 39
6.2.2. Monitoring and Evaluation Process..... 39
6.3. Key Committees & Stakeholders Involved in Annual Performance Reporting & Review 40
SECTION 8..... 41
CONCLUSION..... 41
ANNEXURES 42
Annexe 1: Consolidated Budget Activities, responsibilities, outputs, and timelines (Budget Calendar) 42
Annexe 2a: Outlook of Project Prioritization Sheet..... 44
Annexe 2b: Outlook of Project Costing and Annual Work Planning Sheet 44
Annexe 3: Outlook of Prioritized and Costed Project Report Sheet..... 45
Annexe 4: Capital Expenditure Projection Template..... 45
Annexe 5: MDA Workplan Template (Capital Project) 45
Annexe 6: Monthly/Quarterly Budget Performance Report Template 46
Annex 7: Community Charter of Demand Template 48

Forward

It is globally recognized that robust primary healthcare is the cornerstone of sustainable development and societal well-being. In alignment with this principle, the Gombe State Government remains steadfast in its commitment to strengthening primary healthcare systems through strategic resource allocation, transparency, and accountability. These Guidelines for Primary Healthcare Budget Preparation and Consolidated Work Planning embody our resolve to ensure equitable access to quality healthcare services for all residents, particularly the most vulnerable.

Gombe State has made significant strides in revitalizing its healthcare infrastructure, including the renovation of 114 Primary Healthcare Centers (PHCs) and plans to construct 114 additional facilities across all political wards. These efforts align with national priorities under the National Health Policy and global commitments to Universal Health Coverage (UHC). By institutionalizing these guidelines adapted from the Gombe State Budget Manual, we aim to streamline fiscal processes, optimize resource utilization, and foster collaboration among stakeholders to address systemic challenges such as maternal mortality, infectious diseases, and workforce shortages.

I commend the Ministry of Health, the Gombe State Primary Healthcare Development Agency (GSPHCDA), and other MDAs in the State's health sector for their unwavering dedication. I urge all stakeholders to adopt these guidelines as a blueprint for transformative action. Together, we can build a resilient healthcare system that safeguards the health of present and future generations, driving Gombe State toward inclusive growth and prosperity.



Hon. Micah Sunday Hamman
Honorable Commissioner
Gombe State Ministry of Budget and Economic Planning

Acknowledgements

The development of these Guidelines for Gombe State's Primary Healthcare Budget Preparation and Work Planning is the culmination of collaborative efforts by individuals and institutions committed to advancing healthcare equity.

We extend profound gratitude to His Excellency, Governor Mohammed Inuwa Yahaya (Danmajen Gombe), for his visionary leadership and unwavering support in prioritizing primary healthcare as a key pillar of Gombe's sustainable development agenda. Our appreciation also goes to the Honorable Commissioner for Health, whose expertise and dedication have been instrumental in shaping primary healthcare policies and programmes in Gombe State.

Special recognition is due to the Ministry of Budget and Economic Planning for their technical contributions and ensuring the alignment of these Guidelines with the State's Budget Manual and other fiscal management requirements of the State. We acknowledge the invaluable insights from Gombe State Primary Healthcare Development Agency (GSPHCDA), other MDAs in the Health Sector, development partners, and civil society organizations.

Finally, we salute healthcare workers, doctors, nurses, community health practitioners, and facility managers, whose tireless efforts on the frontlines inspire our collective mission. It is our hope that these guidelines will enhance budgetary efficiency, strengthen service delivery, and ultimately improve health outcomes for every resident of Gombe State.



Alh. Idris Yambiyu Buba
Permanent Secretary
Gombe State Ministry of Health

Preface

Effective resource management is critical to achieving Gombe State's primary healthcare objectives. These guidelines provide a structured framework for aligning budgetary processes with the State's Strategic Health Development Plan, Medium-Term Sector Strategy (MTSS), and the Gombe State Development Plan (DEVAGOM). Developed under the Nigeria Human Capital Opportunities for Prosperity and Equity (HOPE) Governance Project, a World Bank-supported initiative, this document emphasizes transparency, efficiency, and community participation in primary healthcare planning and financing.

Primary healthcare serves as the first line of defense against disease and inequity. By standardizing budget preparation and work planning, these guidelines ensure that resources are allocated to high-impact interventions and entrench the need for collaboration and consolidation in primary healthcare work planning across all the related MDAs in the State. The document also outlines roles, timelines, and monitoring mechanisms to foster accountability across all tiers of implementation.

As we move forward, let this guideline serve as a catalyst for innovation and equity. By adhering to its principles, we reaffirm our commitment to a future where every resident of Gombe State enjoys access to quality and affordable healthcare, a foundation for lasting socio-economic progress.



Prof. Danladi Adamu Bojude
Honorable Commissioner
Gombe State Ministry of Health

SECTION 1:
INTRODUCTION

1.0 Introduction and Background

Sound Healthcare is a fundamental driver of social and economic development, and ensuring its effective planning and financing is crucial for sustainable progress. In Gombe State, the Universal Primary Healthcare (UBE) program plays a pivotal role in ensuring access to quality health for all children. However, achieving this goal requires a well-structured budgeting and work planning framework that aligns with national policies, the State's fiscal guidelines, and broader development objectives.

The Guidelines for Gombe State Primary Healthcare Budget Preparation and Work Planning have been developed to provide a standardized approach to budgeting, resource allocation and programmes planning within the state's health sector. It serves as a strategic tool to enhance transparency, accountability, and efficiency in financial planning, ensuring that funds are effectively utilized to improve learning outcomes.

Designed for health administrators, planners, and financial officers, these guidelines support the preparation of realistic, needs-based budgets that prioritize critical areas such as infrastructure development, healthcare workers recruitment and training, medical materials, and facility management. By aligning with state fiscal policies and the national health framework, this guideline ensures equitable resource allocation and promotes inclusive, sustainable health development.

Furthermore, the document fosters collaboration among government agencies, civil society organizations, and development partners, encouraging a participatory approach to health planning. By providing a structured roadmap for budget preparation and work planning, these guidelines strengthen the implementation of the Universal Health Coverage commitment and enhance service delivery across Gombe State.

The successful adoption and application of these guidelines will contribute to the overall improvement of primary healthcare in Gombe State, ensuring that every resident has access to quality healthcare in a well-resourced and efficiently managed health system.

1.2 Purpose of the Guidelines

i. Establish a structured approach for primary healthcare budget planning, preparation, and execution.
ii. Align budgetary allocations with primary healthcare priorities of Gombe State's health priorities and relevant national and global commitments.
iii. Enhance transparency and accountability in the utilization of healthcare funds.
iv. Facilitate monitoring, evaluation and appraisal of primary healthcare programs and projects in the state.

SECTION 2:
THE BASIC EDUCATION SECTOR IN GOMBE STATE

2.1. Overview

Gombe State is in the northeast geopolitical zone of Nigeria. It has a projected 2023 population of 3.99 million and covers a land area of 20,265 square kilometers, resulting in a population density of about 18 people per square kilometer. The projected population consists of 2,098,207 (52.6 percent) males and 1,890,084 (47.4 percent) females, indicating a slightly higher male population.

A breakdown by age shows that about 46 percent of the population is under 15 years old, 51 percent falls within the working age range of 15-64 years, and approximately 3.0 percent are 65 years and above. Most of the residents are subsistence farmers, with a smaller number involved in trading and small businesses. Gombe serves as the commercial hub of the State, with connections to markets in Kano and Onitsha in Nigeria, as well as international trade links to Niger Republic, Cameroon, Chad, and Central Africa.

Gombe State is served by two tertiary hospitals: the Gombe Federal Medical Centre, managed by the Federal Government of Nigeria, and the Gombe State Specialist Hospital, managed by the State Government. In addition to these, the State has 23 General Hospitals and 592 Primary Health Care Clinics of various types. The private sector contributes 75 hospitals, including eye clinics, dental clinics, maternity clinics, nursing homes, and dispensaries, as well as 43 pharmacy shops and 260 patent medicine stores. However, infrastructural development in the healthcare sector has not kept pace with the needs of the population, particularly considering the population density of 18 people per square kilometer. Access to primary healthcare services is inadequate, despite the presence of functional Ward Development Committees (WDCs) in all 114 wards within the 11 local government areas of the State.

As a result of the above, primary healthcare remains a central pillar in the state's development agenda, prompting the creation of various strategic planning documents, including the Gombe State Development Plan (DEVAGOM), Strategic Health Development Plan, Annual Operational Plan (AOP), the Medium-Term Sector Strategy of the Health Sector, and, recently, this manual. The commitment of the State Government is also reflected in the huge investment in renovating 114 PHC facilities in the State in 2023/2024 and the plan to construct an additional 114 PHC centres in all the political wards of the State.

2.2. Institutional Structure for Primary Healthcare in Gombe State.

The Gombe State Ministry of Health and Human Services, led by the Honourable Commissioner, is responsible for regulating the entire health sector, a sector under the Social Development Pillar of DEVAGOM. The Ministry of Health oversees the State Strategic Health Development Plan and leads in policy formulation. The Ministry implements its strategies directly and through its Agencies, including the Hospital Services Management Board, Gombe State Contributory Health Management Agency (GoHealth), Gombe State Primary Healthcare Development Agency (SPHCDA), Gombe State Referral Centre, Gombe State Action for the Control of HIV AIDS

(GomSACA), Gombe Essential Drugs Programme, Gombe Drugs and Medical Consumables Management Agency, and Gombe Traditional Medicine Board.

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

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

- **Ministry of Health and Human Services:** This ministry is responsible for promoting healthcare service delivery by creating policies and regulatory services to ensure affordable and accessible healthcare for all residents of Gombe State.
- **Hospital Services Management Board:** This board oversees the management and operation of all General and Cottage Hospitals in the State. It also provides information and advice to the State Ministry of Health to aid in the development of health policies and plans.
- **Gombe State Contributory Health Management Agency (GoHealth)**: GoHealth supports the provision of affordable health services to the people and the provision of free primary healthcarecare services for indigent children under five years of age, indigent pregnant women, and persons living with disabilities, among others. It also monitors the disbursement of social insurance funds to healthcare providers and ensures the availability of funds for sustainable services.
- **Gombe State Primary Healthcare Development Agency**: This agency develops policies, strategies, guidelines, and plans to facilitate access to effective, efficient, and sustainable Primary Healthcare Services for the people of Gombe State.
- **Gombe State Referral Centre**: This center provides support services to victims of sexual assault by offering free and immediate emergency medical treatment, trauma counselling, and legal advice, if necessary.
- **Gombe State Action for the Control of HIV AIDS (GomSACA):** GomSACA coordinates the various activities related to HIV/AIDS in the State.
- **Gombe State Drugs and Medical Consumables Management Agency (GODMA)**: Responsible for drug selection, quantification, procurement, distribution, and promotion of cost-effectiveness. Also ensures that available drugs are effective, accessible, and affordable at all levels of primary healthcare.
- **Gombe Traditional Medicine Board:** This board provides regulations and guidelines for traditional medicine practice in the State.

2.3. Situational Analysis

2.3.1. Legal and Regulatory Framework

Gombe State has not developed its own State Health Policy, as encouraged by the Federal Ministry of Health; however, the State has adopted most of the content of the National Health Policy and other available health program policies. The policy targets presented in DEVAGOM align with the National Health Policy (NHP) 2016 and the National Strategic Health Development Plan (NSHDP) II, focusing on five (5) major areas:

- Promoting an enabling environment for the attainment of sector objectives.
- Providing equitable coverage through quality critical health care service plans.
- Strengthening the health system to deliver critical health care service packages.
- Improving the protection of emergency and health hazards.
- Enhancing financial protection in healthcare.

These focus areas are implemented in the annual budget of the sector through the MTSS linkage.

2.3.2. Health Statistics and Challenges

As detailed in the 2025-2027 MTSS of the Health Sector, the level and quality of healthcare services provided in Gombe State have improved significantly in recent years, with most indicators now at par with the national average. Infant mortality rates have decreased significantly from 117/1000 live births in 2011 to 65 in 2021, compared to the national average of 63. Similarly, under-5 mortality rates fell from 196 to 117 per 1000 live births. In 2021, the prevalence of modern contraception was at 7.1%, compared to the national average of 18.2%.

In Gombe State, approximately 51% of women receive antenatal care (ANC) at a health facility, but only 25% deliver at the facility, and just 10% return for postnatal care after delivery. Notably, the maternal mortality rate in Gombe State is extremely high, with 1,549 fatalities for every 100,000 live births. This number is alarmingly high compared to the national average of 512 deaths per 100,000 live births in Nigeria and even more so when compared to the global Sustainable Development Goals (SDGs) target of 70 deaths per 100,000 live births.

The workforce in the health sector consists of 160 doctors, 861 nurses/midwives, 18 dentists, 45 pharmacists, 98 medical laboratory scientists, 1,161 community health practitioners, 20 physiotherapists, 8 radiographers, 34 health record officers, and 211 environmental health officers.

The key challenges faced by the sector include:

- Overstretched infrastructure
- Inadequate human resources for health
- Inadequate procurement and distribution of quality drugs and medical consumables across healthcare facilities
- Low health insurance coverage
- High burden of Malaria and other communicable diseases control
- Poor coordination of planned activities due to bureaucratic bottlenecks
- Delays in the release of funds, resulting in inefficiency of the health system.

SECTION 3:
THE BUDGET SYSTEM AND BUDGET PROCESSES IN GOMBE STATE

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 Gombe State budgeting process typically follows six iterative stages outlined below:

1. Policy Review;
2. Strategic Planning;
3. Budget Preparation;
4. Budget Execution;
5. Accounting and Monitoring; and
6. Reporting and External 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 Gombe State Government, ensuring compliance with fiscal policies and best practices.

3.2. Key Principles for Primary Healthcare Budgeting in Gombe State

The principles guiding the preparation of the Gombe State Primary Healthcare budget are as follows:

1. **Comprehensive Fiscal Coverage** – The budget must include all fiscal operations related to Primary Healthcare and ensure that policy decisions with financial implications are made within a strict budgetary framework provided by the Ministry of Budget, balancing competing demands.
2. **Affordability & Fiscal Discipline** – The spending plan must be data-driven and should align with medium-term affordability and annual budget constraints. Budget projections must be based on realistic revenue and expenditure estimates and be within the resource envelope allocated to the Healthcare sector in general and the primary healthcare in particular.
3. **Alignment with Government Priorities** – Expenditures must reflect government priorities as outlined in the Gombe State Development Plan (DEVAGOM) and the State Medium Term Health Sector Strategy (MTSS). Resources should only be allocated to activities with clear outputs and measurable contributions to strategic health goals.
4. **Consolidated Approach to Planning and Budgeting** – All MDAs with projects and expenditure on Primary Healthcare must plan collaboratively to avoid duplications and mandate clash while increasing consolidation of Primary Healthcare budget in the State.
5. **Efficiency & Cost-effectiveness** – Allocated resources must be utilized efficiently and effectively, ensuring that intended results are achieved at the lowest possible cost while maintaining quality.

6. **Transparency & Accountability** – plans, strategies, fiscal forecasts, and financial reports must be clear, accessible, and open to public input. Decision-makers, including the coordinating ministry, the State Executive Council (ExCo) and the State House of Assembly (SHoA), must have all relevant fiscal information to make informed decisions.
7. **Finalisation and publication of the approved budget** - The budget should be prepared and published in compliance with the six segments of the State's Chart of Accounts prepared in accordance with the National Chart of Accounts (NCOA) using the formats, instructions, and/or templates as may be determined and clearly communicated by the Ministry of Budget and Economic Planning to the Ministry of Health. These segments are administrative, economic, functional, programme, fund, and geo-location.
8. **Implementation of the budget:** To ensure that the resources allocated to primary healthcare are utilised in an efficient and effective manner to produce the intended results at the least cost and best quality, a comprehensive work plan must be prepared by all MDAs with primary healthcare initiatives, consolidated, and approved by the relevant authorities to guide the implementation of the primary healthcare budget in Gombe State.

3.3. Budget Processes, Timelines and Roles

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

The Budget Calendar outlines:

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

The Gombe State Government Budget Calendar, also guiding the preparation of the Primary Healthcare budget, is presented in Annex 1 of this guideline. The stages and procedure are explained below.

3.3.1 Policy and Fiscal Planning

The annual Primary Healthcare budgeting process commences with policy and fiscal planning that links the budget with the health sector MTSS, the DEVAGOM, and other relevant policy documents of the State. This sub-process begins with a review of the performance of the state's health sector and the 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 Primary Healthcare expenditure component. During this activity, the State Ministries of Budget and Finance will update the fiscal framework

that lead to the determination of the annual fiscal targets and aggregate spending limit of the state and that of the agencies in the health sector (including the GSPHCDA), which will be contained in the Budget Call Circular (BCC) to be issued to all MDAs in the State. The activities involved in the Fiscal Planning Step are further explained below.

3.3.1.1 Agency/Sector Performance Review

The Agency Performance Review (APR) and Sector Performance Review (SPR) are annual evaluations of public expenditure outcomes to guide the revision of policies and plans. It assesses budgetary allocations and releases, the performance of the sector and the agency's priorities and targets, key performance indicators (KPIs), and collaborations among the health sector agencies. The findings from the A/SPRs inform updates to the health sector MTSS and consequently the Primary Healthcare budget preparation, ensuring strong policy-plan-budget linkages and collaboration among all agencies within the health sector.

Key Activities in the MSPR Process:

Activities	Responsible Entities	Timelines
Issuance of guidance note and SPR template to the Health Sector (Ministry of Health) for reviewing the previous financial year's performance of the sector.	Ministry of Budget and Economic Planning (MoB&EP)	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 MoB&EP and MoH where necessary.	GSPHCDA and other MDAs in the sector	March
The Health Sector conducts its SPR (with APR from all Agencies as input), with technical and quality assurance support from MoB&EP where necessary. Primary Healthcare review should be presented as a standalone in the SPR and not subsumed.	MoH/MoB&EP	March
Revision and consolidation of SPR findings	MoH/MoB&EP	April
Validation and submission of the SPR to MoB&EP	MoH	April

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

3.3.1.1 Medium Term Expenditure Framework

The Medium Term Expenditure Framework (MTEF) is an annual three-year expenditure rolling plan that sets out the medium-term expenditure priorities and hard budget constraints against which sector 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 Gombe 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 preparation of the EFU-FSP-BPS are explained in the EFU-FSP-BPS Manual of the State, a separate document that guides the Ministries of Budget and Finance in the preparation of MTEF for the State.

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

3.4. Medium Term Sector Strategy and Work Planning

3.4.1 Medium Term Sector Strategy

The Gombe State Medium Term Health Sector Strategy (MTSS) is developed against the backdrop of the challenges that impede the smooth implementation of the State Primary Healthcare programme and the need to address them. The MTSS is jointly prepared annually by all the MDAs in the Health Sector to address these challenges to reinvigorate the primary healthcare system and pave the way for achieving its set goals and the global goals of sustainable development which the State government is committed to. The MTSS serves as a realistic and strategic roadmap, aligning ambitions with available resources while clearly outlining priorities, deliverables, and costs and is the strategic document all health MDAs' work plans must be based on.

The MTSS process involves:

- Aligning the health sector (primary healthcare) goals and objectives with the overall goals of the SDP (DEVAGOM).
- Identifying key projects and programs that contribute to these goals.
- Prioritizing, costing, and phasing initiatives over three years.
- Defining expected outcomes in clear, measurable terms.

- Establishing a work plan and results framework that links expected outcomes to primary healthcare objectives and policy goals.
- Further requirements and processes for the MTSS preparation are provided in the Gombe State MTSS Preparation Templates, a separate document that complements this manual.

Note:

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

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

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

3.4.2 Consolidated Primary Healthcare Work Planning

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

- All primary healthcare programmes, plans, and activities must be based on the approved MTSS of the health sector.
- MDAs can use the existing work planning templates to prepare their annual workplan, provided the plans are drawn from the approved MTSS and annual operational plan (AOP).
- The annual primary healthcare work plan drawn by each MDA based on the approved MTSS should be submitted to the Ministry of Health for consolidation to produce the Gombe State Annual Consolidated Primary Healthcare Work Plan and should guide the budget proposals of all MDAs as it relates to primary healthcare in the fiscal years covered.
- The capital projects and activities in the consolidated workplan should be selected through objective prioritization, and the costing must be within the projected budget envelopes/ceilings approved in the MTEF and communicated by the MoB&EP for the year covered (See Section 5 for prioritization and costing standards that must be adhered to).

- Costing must also cover all costs associated with the project or activities in the workplan (both recurrent and capital costs) and the source of funds, either state, local government, grants, etc.
- Implementation timelines of the project and activities should be provided.
- For personnel-related projects or activities, costing must reflect all recurrent costs (including recruitment cost, salaries, benefits and allowances and other overhead costs) associated with frontline workers and the fund source that will cover the cost.
- Details of projects and activities in the work plan should align with the programme and other segments of the National Chart of Account classification as adopted by the MoB&EP for budget classification.
- A copy of the Consolidated Primary Healthcare Workplan will be shared with all MDAs in the sector by the Ministry of Health.
- No item the annual work plan of an MDA should be proposed in the budget or executed if it is not captured in the consolidated workplan produced in line with the MTSS.

SECTION 4:
ANNUAL BUDGET PREPARATION

4.1 Overview of Annual Primary Healthcare 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 primary healthcare. The key sub-activities in the annual budget process are explained in subsequent sections of this Section are as stipulated in the approved budget manual of Gombe State.

4.2 Issuance of Annual Budget Call Circular

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

- Introduction (including the requirements and instructions that must be satisfied in the budget proposals, MTEF considerations, and the strategic objectives and/or budget thrust).
- Economic and budget performance for the current year's budget.
- The next year's budget framework (i.e., the aggregate spending limit for the year, sector/MDA ceilings).
- Guidelines for budget preparation (general guidelines, personnel cost guidelines, capital-recurrent boundaries, etc.).
- Report on the current year (January–June) budget performance and achievements.
- Submission and defence of budget proposals (including submission date, formats, templates, Chart of Accounts consideration, etc.).
- Information on who to contact for further clarification or support.
- Annexures (Detailed Budget Calendar, MTEF Documents, Budget Classification and Chart of Accounts, etc.).

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

4.3 Guidelines for Preparation of Primary Healthcare Budget Proposals

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

- Constitute a budget subcommittee (to be chaired by the Permanent Secretary/Chief Accounting Officer).
- Send a copy of the BCC to all departments and units calling for their proposals.

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

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

The MDA must ensure that:

- Proposals comply with the BCC and are submitted in the required form and formats.
- Activities and projects align with the goals and priorities of the State as stipulated in DEVAGOM and other policy guidelines.
- Only the activities and projects in the MTSS are provided for in the budget proposal.
- Proper budget classification and codes in line with the International Public Sector Accounting Standards (IPSAS)/NCOA are applied.
- Projects are integrated from community development plans and/or the CCD, as well as feedback from consultations with relevant CSOs working with the MDA.
- Ongoing, grant-assisted, and development or loan-financed activities and projects shall be given higher priority.
- Activities or projects that address the specific commitments of the government under any international, bilateral, or domestic agreement shall also be given priority.
- Only activities and projects that the MDA has the technical and absorptive capacity to implement should be included in the budget proposal.
- All new activities and projects should have a justification and appraisal document prepared by appropriately skilled staff of the MDA or qualified consultant(s). For a new capital activity or project that is within the ExCo threshold for awards of contract, the justification and appraisal document will provide the activity or project performance indicators and the method of measuring the outputs and outcomes. In the case of activities or projects that are planned to be carried out for more than one year, the justification and appraisal document will indicate the full scope, the total financial implication, and the planned execution of the work in phases over the years.
- All new activities or projects (either purchase, construction, renovation, rehabilitation, repair, or acquisition) are costed. The MDAs are expected to use the Product and Price

Monitoring Unit's price list and apply the lowest possible cost and the most effective methods in estimating the costs of activities and projects.

- The recurrent implications of capital projects should be estimated and provided for in the recurrent estimates.
- All proposals for counterpart funding for activities and projects financed by external sources are incorporated in the budget proposals.
- The actual expenditures for the previous year and the first six months of the current financial year are provided.
- All items in the proposal are titled correctly and with specific details.

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

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

Each MDA shall:

a) Establish a Budget Subcommittee
   - Chaired by the Permanent Secretary/Chief Accounting Officer.

b) Distribute BCC guidelines to all departments and units, requesting their budget proposals.

c) Prepare Primary Healthcare Budget Proposals
   - Each sub-organization must prepare a detailed proposal in line with the approved format and consolidated workplan/MTSS.

d) Review & Consolidate Proposals
   - The Budget Subcommittee will review submissions from all departments and units for compliance and prioritization.

4.4. Technical Support for Budget Preparation

If the MDA lack the technical manpower to prepare the primary healthcare budget proposals correctly and in the right format, the budget sub-committee should reach out to the Ministry of Health (MoH) or the MoB&EP for technical support to ensure compliance with this guideline. Failure to follow the prescribed budget process and format will undermine the budget preparation process and the quality of the budget.

4.5. Submission and Review of the Budget Proposal/Bilateral Discussion

On receipt of the MDAs' budget proposals, the MoB&EP will review them to ensure that they substantially comply with the requirements of the BCC, including sector/MDA ceilings, and are completed using the required budget forms and templates. The MoB&EP will also review the following:

- **Revenue Proposals:** The revenue line items provided by each revenue-generating MDA are carefully reviewed to ensure that no revenue items are omitted. In addition, detailed checks are made to ensure that the figures for the previous year, the current/ongoing year, and the projections for the next budget year are provided for all revenue line items listed

by the MDA. The actual performance of the revenue line items for the previous budget year and the first six or nine months of the current year are reviewed to identify trends. These trends are considered to ensure that projections for future years are realistic, especially the forecast for the next year's budget. If there are cases where the budget (revenue) has significantly underperformed, especially if it is less than 50 percent, then the MDA is requested to provide an explanation for the low level of revenue collection. If the projections of future revenue do not show reasonable growth of at least 20 percent a year, the MDA is also requested to provide an explanation for the projection not meeting the 20 percent target.

- **Personnel Cost Proposals:** The personnel cost proposals submitted by each MDA should have the following:
    - Actual numbers and grades of staff currently in service/post.
    - Increased staff costs due to promotion, advancement, or conversion, etc.
    - Employment of additional staff to fill current vacancies (if approved).
    - Allowances.
    - Bonuses.
    - Total emoluments of political appointees (for MDAs handling political appointees' personnel bill).

- **Overhead Cost Proposals:** The overhead costs of each MDA are reviewed to ensure that they are appropriate. In addition, the overhead costs for completed capital projects are reviewed, for example, to ensure that maintenance is included for all new buildings, which will be used during the budget year. If there are any significant variations from the current year's budget for any economic line items, then the MDA is requested to provide an explanation, 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 MDAs.

- **Capital Expenditure Proposals:** Capital activities and projects as listed by MDAs should be consistent with the policy guidelines of the DEVAGOM and provided in the MTSS document of the Health Sector. In addition, there should be no overlapping or duplication of functions, activities, or projects between MDAs. If any such duplication is identified, this should be rationalised, and steps agreed upon to avoid the duplication during the bilateral discussions or referred to the ExCo for a decision.

The MoB&EP will also ensure that the justification and appraisal documents, as well as costing, are prepared by appropriate and skilled staff of the MDA or consultant(s) and are submitted for all new activities and projects. In addition, the reasonableness of the costing for each activity or project should be reviewed. The past performance of each MDA over the recent past should also be considered using appropriate performance indicators to ensure that the MDA has the technical and absorptive capacity to complete the proposed activities and projects in the budget within the financial year timeline. If it is not clear how the proposed activity or project will meet the State's or the MDA's objectives (in this case, primary healthcare objectives), further justification will be required.

Officers from the MoB&EP will also review the budget lines to ensure that each item is entered with the correct IPSAS/NCOA codes.

4.6 Bilateral Discussions

After reviewing the MDAs' budget proposals, the next step is bilateral discussions between the MDAs and the MoB&EP. The MoB&EP, on receipt of budget proposals (capital and recurrent) from MDAs, shall hold bilateral discussions/negotiations with MDAs on their proposals. The MoB&EP at the bilateral discussion will:

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

4.7 Completion and Consolidating the Annual Primary Healthcare Budget

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

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

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

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

Upon publication of the approved budget details, the MoB&EP will produce a citizens' version of the approved budget. The Citizens' Budget is a simplified and non-technical explanation of the budget information that is presented in a manner and language that the public can understand. To this end, the Budget Office at the MoB&EP shall reproduce the budget into a Citizens' Budget in both English and Hausa languages with simple illustrations for easy understanding by all sections of the state. The Citizens' Budget will also include special sections for the primary healthcare budget of the State.

SECTION 5:
GUIDELINES FOR PROJECT PRIORITIZATION AND COSTING

5.0 General Guidelines

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

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

5.1 Guideline for Primary Healthcare Project Prioritization

The following considerations should guide the prioritisation of primary healthcare projects in Gombe 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 Gombe State development goals (DEVAGOM) and the specific 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 prioritised over administrative capital projects.
- Preference should be given to ongoing development projects over new projects unless the new projects significantly contribute more to the Gombe 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 Project Prioritisation & Costing framework in the MTSS Microsoft Excel Template (Annexes 2a) by following the steps below:

A. Note: Read the notes in Column F of the Calibration Sheet and move on to the Calibration process.

B. Calibration Sheet

1. Enter the State name
2. Enter the Sector Name

3. Enter the Sector Programme Code
4. Enter the Sub-Sector Identification
5. Enter the current year and MTSS Coverage Period
6. In Cell A8:D13, enter the personnel, other recurrent and capital budget ceilings or envelopes given to the MDA for the planning period.
7. In Cell A15:A66, list all the MDAs under the sector in line with the Administration Segment of the Charts of Account
8. Go to the Charts of Account Sheets.

C. Charts of Account Sheets

1. In the Sheet named ADMIN.C, copy and paste the Administrative Codes as contained in the State's Chart of Account (NCOA).
2. In the Sheet named PROG.C, copy and paste the Programme Codes as contained in the State's Chart of Account (NCOA).
3. Go to Sheet "1. SDP and Sector Objectives"

D. SDP and Sector Objectives Sheet

1. In Cell B3 to Cell B10, Enter the goals or objectives of the state development plan (SDP)
2. In Cell B12 to Cell B22, Enter the Development/strategic objectives of the sector
3. Go to "2. Sector Programme Sheet"

E. Sector Programme Sheet

1. In Column A, identify and list the programmes the sector wants to prioritize within the planning period
2. In Column B, select the sector objectives it programme relates or contribute to
3. Review Column C to Column AMC for error, if any.
4. Go to "3. KPI Identification Sheet"

F. KPI Identification Sheet

1. In Column A, select the programmes of the sector one by one
2. In Column C, describe the output/outcomes expected from the programme. Note, a programme may contribute to more than one output/outcome
3. In Column D, for each output or outcome identified, describe the key performance indicator (KPI), ensure it is measurable
4. In Column E & F, provide the baseline value and the year of the baseline value
5. In Column G-J, provide the annual target for all the expected outcomes/outputs, considering the baseline value
6. Go to the **Project Prioritization sheet** named "4. Project Identify-Prioritize"

G. Project Prioritization Sheet (Project Identify-Prioritize)

1. In Column C, from the dropdown list, select the programme code to be implemented
2. For each programme, identify and describe the projects to be implemented under each programme. Note, a programme can have more than one project.

3. For projects existing in the budget, enter the project name as it appears in the current year's budget. If the project is a new project, enter the name of the project as you want it to appear in the next budget.
   NB: You can copy and paste the relevant capital projects as they appear in the last Approved Budget as long as the descriptions are accurate in line with the standard project naming convention (paste as values). Otherwise, ensure to correct the description for accuracy.
4. Ensure to identify all projects in this sheet, including personnel, overhead and capital projects.
5. In Column H to O, score each of the projects based on how well they are contributing to each of the stated development goals in the DEVAGOM; 'Very Strong' with a score of 3 is the highest score for projects that directly and significantly contribute to the respective goals, while 'No Contribution' with zero (0) score is the lowest for projects that do not contribute to the respective goals. Do this for all the projects, selecting the alignment of each project to the development goals of the State, either Very Strong, Moderate, Weak or No Contribution.
6. In column P, select the status of each project, either New or Ongoing Projects.
7. In Column Q, select the year when the projects will likely be completed, if within a year, 1 year after the budget year, two years after the budget year, or if the project will not be completed after three years.
8. In Column R, select if the project is a development project, or an Administrative project.
9. Do not touch Columns S and T, it will calculate automatically based on the entries you have made so far.
10. In Column U, select the physical location (local government) of the project. If the project will be executed in more than one LGA, separate the project entries for each MDA and select the respective LGA for each. If the project will be executed across the state, select "Statewide".
11. Do not touch column O, it will update automatically.
12. In Columns V and W, enter the year the project will start and the year it will be completed.
13. Note, each MDA in the sector should complete the project prioritization and submit for consolidation at the sector level.
14. After completing the **Project Prioritization Sheet,** proceed to the **Costing Sheet** to cost the prioritized projects (see Section 5.2 for guidelines)**.**

H. Annual Work Planning

1. In Column AL, select 'Yes' or 'No' if the activities listed in Column E relates to the sub-sector selected in the calibration sheet. Do this for all the Activities.
2. In Column AM:AX, identify the months the activities will be executed. For each month the activity execution will be cover, enter 1, all the months the Activity will not be executed should be left blank.
3. Review Column AZ for any error – any entry that has an error will show a red filled cell corresponding to the activity with error or missing workplan marker.

5.2 Guideline for Realistic Primary Healthcare Project Costing

5.2.1 Primary Healthcare Personnel Expenditure Costing

The personnel cost proposals should consider the following:

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

5.2.2 Primary Healthcare Overhead Expenditure Costing

The overhead cost must be appropriate and estimated realistically to ensure effective health 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 facilities/centres, 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 MDA 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 MDA.

5.2.3 Primary Healthcare Capital Expenditure Costing

The Primary Healthcare capital activities and projects to be costed should be consistent with the prioritized project list in Section 5.1 above. In addition, there should be no overlapping or duplication of functions, activities, or projects among the Health sector MDAs. If any such duplication is identified, this should be rationalised, and steps agreed upon to avoid the duplication during the bilateral discussions with the MoB&EP 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 out.
- The quantities of each project components 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 inflationary effect estimated.
- If it is a multiyear project, the component quantities required in the outer years should also be determined costed.
- The sum of the costs of the components of the project or activity should be adopted as the capital project cost.

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

1. The programme codes and project names that were prioritised in the Project Prioritization Sheet (Section 5.1) will appear in column C and D of the Project Costing Sheet.
2. In Column E, enter the components of the project (i.e., list out all the activities that will be done or purchased in executing the project).
3. In Column F, select the nature of expenditure for all the activities listed to be executed under each project.
4. In Column G, the name of the implementing MDA will be automatically displayed, review each for accuracy, otherwise go back to update it in the project prioritisation sheet.
5. In Columns H, I and J, enter the unit or quantity of items you need to deliver the activities listed in column E for all the years applicable for commencement and completion of the project/activity (e.g., 2027, 2028 and 2029 for 2027-2029 planning cycle).
6. In Columns K, L and M, enter the unit cost of the items you listed in Column E. The cost amount should be listed in Naira only and compliant with the general guidelines in Section 5.0).
7. In the blue colour cells in Column N, enter the total amount approved for that project in the current year's budget (e.g., how much was allocated to the project in the 2026 Approved Budget if you are preparing 2027 budget)
8. Do not touch columns O, P, Q and R, they will be calculated automatically.
9. Note, both personnel, overhead and capital expenditure should be costed within the costing sheet environment.
10. If you have completed items 1-5 above for all projects, go to the **Report Sheets and review the result of the prioritisation and costing.**

Summary Report Sheet

Theses set of sheets presents the report of all the prioritized basic education projects (Section 5. 1) and their cost estimates (Section 5.2.3) entries so far and will inform the Basic Education budget estimates that the concerned/assigned MDAs will submit to the MoB&EP.

1. Review the report in the Aggregate Costing sheet, If the balance is zero (0), it means you can proceed to submit the prioritized projects as the Basic Education budget estimate for the in-coming budget year.
2. If the balance is higher than zero (0), it means you are yet to exhaust the budget ceilings/envelope given to the sector and can nominate more projects equivalent to the amount left.
3. If the balance is less than zero (0), showing a minus sign or is in a bracket, it means you have exceeded the budget ceilings/envelope given to the sector and would need to reduce the projects or costing equivalent to the amount of deficit.
4. Only the number of projects that equals the budget ceiling is what can be submitted as the budget estimates (spread across the various MDAs in the sector) along with the completed Projects Prioritisation & Costing Sheet. That is, the number (and cost) of projects that make the balance in Cell C14, D14, and E14 in the 'M.1 Aggregate Costings' sheet equals zero (0) are the priority projects that should make it into the budget proposal.
5. Copy and interpret the report sheets into the relevant sections of the MTSS MS Word report document.

SECTION 6
BUDGET IMPLEMENTATION GUIDELINES

6.1 Pre-Implementation Activities

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

6.1.1 Budget (Expenditure) Profiling

Prior to the legislative approval of the annual budget, the MoB&EP, working with the respective MDAs, will develop a Budget (Expenditure) Profile for every fiscal year. Budget profiling is the process of providing a monthly profile of revenue and expenditure. It involves projecting monthly cash inflow and outflow for the purpose of channelling expected funds to specific cost items for each month. It provides a monthly profile of revenue (recurrent and capital receipts) and monthly expenditure (personnel, social benefits, overheads, grants, contribution, public debt service, and capital) as the basis for the cash inflow and outflow.

The essence is to provide a basis for in-year revenue and expenditure budget performance tracking, monitoring, and re-forecasting. It helps effectively and efficiently manage cash resources to achieve maximum revenue generation and expenditure impact of public resources in the State, including primary healthcare.

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

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

6.1.2 Capital Work Planning Guidelines

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

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

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

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

The work planning process is summarized in the table below:

Steps	Timeline	Tasks	Responsibility
1.	January	Obtain a copy of the approved budget for Primary Healthcare.	DPRS
2.	January	Consult with all units and departments to determine the activity breakdown/milestones of approved projects and programmes and their costs.	DPRS and Heads of Units and Departments
3.	January	Consult with all units and departments to determine the proposed start and end dates of the activities/milestones of approved projects and programmes and responsible persons.	DPRS, and Heads of Units and Departments
4.	January	Outline this breakdown in the Work Planning template (Annex 5) to produce draft workplan	DPRS
5.	January	Review and submit draft workplan for internal review and approval.	DPRS
6.	January	Internal review and approval of draft work plan	Permanent Secretary/Chief Executives of MDAs
7.	January	Submission of work plan to MB&EP	DPRS

6.1.3 Procurement Planning

Public procurement planning is the process of scheduling the acquisition of the Primary Healthcare 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 Primary Healthcare 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 Primary Healthcare goods, works and services.

Step	Timeline	Tasks	Responsibility
1.	December	Getting Started – setting up the Procurement Planning Committee (if not in existence), comprising representatives from relevant departments with clearly defined roles and responsibilities contained in a Terms of Reference (ToR).	MDA leadership, with guidance from the Gombe State Due Process Bureau/Bureau of Public Procurement (BPP).
2.	December	Obtain and Calibrate[1] the Procurement Planning Template for the MDA. The calibration process include: • On the top left section of the template, provide the following details: – Name of the State – Name of the MDA (e.g., GSPHCDA) – The financial year for which the plan is being developed.	BPP
3.	December	Preparation – Gathering Inputs: • Obtain the executive budget proposal[2] for the fiscal year. • Identify all the primary healthcare goods, services, and works required for the year	MDA Procurement Planning Committee

[1]To calibrate the templates entails configuring the templates to make them ready for use by the MDA and the team that will consolidate the expenditure profiles of all MDAs. This is done by inserting the relevant budget codes and other budget details into the template.
[2] The proposed budget submitted to the State House of Assembly by the Governor.

		in line with the executive proposed budget[3]. • Determine the specific procurement requirements based on departmental needs.	
4.	December	Developing Specifications and Requirements • Define clear, detailed specifications and quality standards required for each procurement item. • Agree on the timeline the procurement item must be delivered. • Identify where potential suppliers or contractors who can provide the goods, services, or works needed are (locally or internationally) • Identify the right legal methods through which each procurement item can be procured.	MDA Procurement Planning Committee
5.	December	Drafting the Procurement Plan • **Step 1:** Study the worksheet named "Notes" before proceeding to Step 2. • **Step 2:** Fill out the official procurement plan template with all the required details: – The date the plan was worked on (this should be updated every time you work on the template for version control). – Comments, if any. – Description of the project or procurement item (in line with the description in the budget). – Procurement reference number for each item or the project code. – The type of procurement process. – The category of procurement.	MDA Procurement Planning Committee

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

		– Procurement methods (e.g., competitive bidding, direct purchase, etc.). – The Quantity to be procured. – Source of funds – Location of the procurement – Name of the MDA authorized to award the contract. – Amount provided in the budget for the item. – Estimated cost for the procurement lot. – Tentative date the tender documents will be prepared and cleared. – Tentative date the Accounting Officer of the awarding authority will approve the procurement to proceed. – The type of contract to be employed in the procurement. – Tentative date the procurement opportunity will be advertised for potential suppliers or contractors to submit their bids. – Tentative date the bids will be opened. – Tentative dates that the bids will be evaluated, and the evaluation report approved. – The status of the Governor's approval on the procurement. – Tentative date the Certificate of No Objection can be obtained from the BPP. – Tentative date that contract documents can be prepared and vetted. – The tentative dates the winner will be notified and offer made. – The tentative date the contract will be signed and officially awarded to the successful bidder(s).	

		– The tentative date the public and other bidders will be notified of the award winner. – The tentative dates the winner will be mobilized and when he/she will be required to commence as well as complete the project. – The tentative date the final payment is estimated to be made. • **Step 2:** Identify potential risks (e.g., delays in budget releases) and planned mitigation strategies. • **Step 3:** Review the draft procurement plan for completeness and alignment with the needs of the MDA.	
6.	December/ January	Finalizing the Procurement Plan • **Step 1:** Obtain the Approved Budget for the fiscal year (after assent by the Governor). • **Step 2:** Review and update the draft procurement plan using the approved budget. • **Step 3:** Review the draft procurement plan internally for completeness and alignment with the Primary Healthcare needs of the state and secure the approval of the Commissioner for submission to the Bureau for Public Procurement. • **Step 4:** Submit the draft procurement plan to the BPP for review and approval.	MDA Procurement Planning Committee, Permanent Secretary, and Chief Executives
7.	December/ January	Validation and Approval. The BPP will • Review the draft Primary Healthcare procurement plan for compliance with the procurement law. *If the plan is deemed to comply, approve the plan for*	BPP

		publication, and the procurement process can proceed. • *If any section of the draft plan is not in compliance, return the draft to the MDA after making necessary comments on the affected item(s) in the "Due Process Remarks" section of the procurement planning template. Also make clear recommendations on the changes or revisions that must be done on the draft plan before it can be approved.*	
8.	January	Publish the Approved Procurement Plan on an official website[4] for wide accessibility.	MDA/ BPP
9.	January	Commence implementation of the procurement plan, using it to guide primary healthcare procurement activities.	MDA Procurement Planning Committee & Senior Management
10.	Every Quarter, Mid-year, and annually	Reviewing the plan: • Monitor the execution of the procurement plan to ensure compliance and efficiency. • Update the plan based on progress and unforeseen changes by mid-year or when the state budget is adjusted. • Use lessons learnt to improve subsequent procurement planning.	MDA Procurement Planning Committee and BPP

6.2 Project Implementation

Project implementation starts immediately after contract signing. The implementing MDA will set up a Project Implementation Committee (or Procurement Planning Committee) and procure the services of a supervision consultant when there is a skill gap internally, but where there is no skill gap, the MDA may not engage a consultant. The Committee and the consultant are expected to work together in line with the project's terms of engagement. The Committee/consultant will ensure that the project is executed according to specifications. The Committee/consultant will issue interim and final certificates to the contractor. Payment shall be made in line with the contract

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

agreement. Usually, the contractor may request for advance payment to mobilise to the site. This request shall not exceed 40 percent of the contract amount upon submission of an advance payment guarantee. Subsequent payments shall be made based on interim certificates.

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

6.3 Expenditure Recording and Accounting

This 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
- Original value of contract
- Cost variation (if any)
- Project tenure
- Start date
- Completion date
- Number of disbursements
- Total value of disbursement
- Value of commitment
- Value of outstanding bills

b. Payment Process

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

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

c. Pre-Payment Audit (Internal Auditing)

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

1. Project description
2. Budget control code
3. Organising code
4. Sub-head code
5. Contractor name
6. Sub-contractor name
7. Tender board's meeting minutes
8. Contract document
9. Certificate of completion
10. Percentage completed and value
11. Contractor/sub-contractor invoice
12. Evidence of deductions (where appropriate, e.g., Value-Added Tax (VAT), withholding tax, retention fee, university levy, etc.)
13. Evidence that payee/contractor has paid relevant taxes (e.g., copy of current tax clearance certificate)
14. Compliance documents: Corporate Affairs Commission certificate, Due Process Bureau certificate, Health Trust Fund registration, etc.

d. Vote Book Management

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

These basic books of accounts include:

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

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

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

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

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

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

It is important to maintain vote books as:

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

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

e. Other Accounting Books

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

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

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

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

f. Bank Reconciliation by MDA

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

g. Monthly Expenditure Transcription

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

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

- Personnel cost
- Overhead by line items
- Capital projects

h. Monthly Accounts Reconciliation

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

SECTION 7:
BUDGET PERFORMANCE REVIEW, AND MONITORING AND EVALUATION

6.1 Conducting Primary Healthcare Expenditure Review and Appraisal

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

Key Objectives of the Annual Primary Healthcare Expenditure Review and Appraisal

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

6.1.1. Performance Monitoring and Review Framework

6.1.1.1 Quarterly Budget Performance Reports (BPR)

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

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

6.1.1.2 Annual Performance Management Review

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

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

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

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

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

6.2 Monitoring and Evaluation of the PHC Budget/Project

The Department of Planning, Research, and Statistics within the MDA shall lead the technical monitoring and evaluation (M&E) of Primary Healthcare programs and projects, working with the M&E Department of the MoB&EP. This process shall be structured, routine, and based on Key Performance Indicators (KPIs), requiring dedicated resources and standardized checklists.
A systematic M&E framework shall guide project and program monitoring, ensuring that sector performance aligns with government priorities and delivers tangible benefits to citizens.

6.2.1 Objectives of the Performance Monitoring & Evaluation Framework

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

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

6.2.2. Monitoring and Evaluation Process

Each MDA, where necessary, working with the MoH and the MoB&EP, 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 MDA and subjected to independent validation before public dissemination.

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

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

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

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

- **MDA leadership** – Responsible for delivering primary healthcare services and collecting performance data.
- **M&E Department of the MoB&EP** – Provides technical support and coordinates M&E efforts across MDAs.
- **Performance Management Report Drafting Team** – A maximum of 10-member team responsible for analyzing performance data and preparing the Performance Management Report. The team consist 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 primary and JSS, engaged to ensure accountability and transparency.
- **Chairman of the House Committee on Health and State House of Assembly Members** – Oversight and legislative support.
- **Technical Evaluation Team (Gombe State Ministry of Budget and Economic Planning Planning)** – Conducts independent assessment of sector performance.

SECTION 8
CONCLUSION

This Guideline provides a structured framework to support GSPHCDA, other MDAs in the Health Sector, and other key stakeholders in the planning and administration of Gombe State's annual primary healthcare budget. It also serves as a valuable resource for citizens and civil society groups, enabling more effective participation at all stages of the budgeting process.

By enhancing stakeholders' understanding of primary healthcare budgeting, these Guidelines promotes transparency and accountability in budget planning, execution, monitoring, and reporting. Furthermore, it outlines the government's mechanisms for financial management of Primary Healthcare financing.

To ensure efficiency and alignment with established fiscal policies, all relevant MDAs in Gombe State's health sector is expected to adhere to the standard procedures detailed in this Guideline.

Reviewing this Guideline

These Guidelines may be reviewed every three years, if necessary, to incorporate emerging trends, developments, and reforms in public finance budgeting at the local, national, or global levels. Such reviews will be conducted based on the advice of the Gombe State Ministry of Budget and Economic Planning (MoB&EP).

Budget and primary healthcare stakeholders, including government and non-government actors, may also formally request a review of the Guidelines. Such requests must be submitted in writing, providing clear justifications for the proposed review, and should be addressed to the Commissioner through the Permanent Secretary of the Ministry of Health. Upon receiving a request, the Ministry, in consultation with the MoB&EP, will assess its merits and take appropriate action.

Additionally, these Guidelines may be reviewed in response to changes in the state's budget coordination framework, whether legal or institutional. In such cases, approval from the Commissioner of Budget and Economic Planning will be required to initiate the review process.

The Director of Planning, Research, and Statistics in the Ministry of Health will coordinate all reviews, working closely with the State Director of Budget and engaging all relevant MDAs and civil society organizations to ensure an inclusive and comprehensive revision process.

ANNEXURES

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

S/N	Activity	Activity Explanatory Note	Key Output	Responsibility	Deadline
1.	Approval and circulation of annual BCC to all MDAs	MoB&EP will issue the approved annual BCC to the MDAs and constitute a team of Budget Officers to support the MDAs to comply with the requirements of the call circular.	BCC	Budget Office of the MoB&EP	First week of July
2.	Further consultation between ExCo and GSHA	MoB&EP will initiate and coordinate a meeting between the members of the ExCo and the Appropriations Committee of GSHA to explain the state's fiscal policy direction and the thrust of the proposed budget. This will improve the understanding of the honourable members of the fiscal thrust of the government.	Consultation report	MoB&EP	July
3.	Preparation of annual budget proposals by MDAs	All MDAs will be guided by the BCC when preparing their revenue and expenditure estimates for the coming budget year. The Budget Office will constitute a team of officers to provide support and backstopping to MDAs in need of assistance.	Draft MDA budget proposals	All MDAs	July
4.	Submission of draft budget proposals by MDAs to the MoB&EP	MDAs complete the preparation and production of their budget proposals and submit them within schedule.	Draft MDA budget proposals	All MDAs	July/August
5.	Review of budget proposals by MoB&EP	Preliminary review and scrutiny of the financial estimates to ensure that the proposals comply with the requirements of the BCC, including sector ceilings. The Budget Directorate will ensure that all forms annexed to the BCC are properly completed. It will also ensure that the projects and programmes included in the proposals comply with the state's policy objectives and priorities.	First draft budget	MoB&EP	August
6	Bilateral budget discussions (negotiation and defence of MDAs' budget proposals)	Budget proposals are corrected and adjusted in line with the findings during the scrutiny and analysis of the proposals by MoB&EP. A planning reserve will form the basis for any incremental adjustment of any MDA's estimates. This underscores the need to set aside a planning reserve of about 3% of total projected annual revenues when formulating the sector ceiling for the MDAs. The same argument applies to	Minutes of MDAs' budget defence	MoB&EP and other MDAs	August/ September

		setting aside a contingency reserve of about 5% to fund any supplementary budget in the event of unforeseen occurrences.			
7.	Collation, analysis, and consolidation of draft budget proposals	This will be carried out by the Budget Directorate in MoB&EP, supported by members of the Budget Committee (where in existence).	Second draft budget	MoB&EP	September
8.	Presentation of draft consolidation budget to Treasury Board	The draft budget at this stage will be reviewed and adjusted by the Treasury for consistency with the state's revenue projections.	Reviewed second draft budget	MoB&EP	September
9.	Presentation of draft consolidated budget proposals to ExCo	Review, deliberation, and approval by members of the State ExCo.	Memo	SSG, ExCo	September
10.	Revision and correction of draft budget proposals	Further revision and correction to the second draft budget and resubmission to ExCo/Governor.	Third draft budget	MoB&EP	September
11.	Presentation of draft budget to the State House of Assembly (GSHA)	Presentation of copies of the draft state budget estimates by the Governor to the Hon. Speaker of the State House of Assembly.	Presentation of the Governor	Governor, accompanied by the Commissioners of Finance and Budget	October
12.	Debate of the Appropriation Bill by the State House of Assembly (GHSA)	Review of the draft state budget estimate by the Appropriations Committee of the House.	Appropriation Bill (fourth draft budget)	State House of Assembly	November/ December
13.	Governor assents to Appropriation Bill	The Governor reviews the approved Appropriation Bill	Appropriation Law	Governor	December
14.	Presentation of the budget to the public	The Commissioner of Finance and Special Adviser on Budget and Planning presents the State's Annual Budget at a press briefing.	Budget analysis/ speech	Governor, Ministry of Finance, MoB&EP, and Ministry of Information	December
15.	Publication of the approved budget	Publication and dissemination of the budget through the media (print, etc.), and the state's website.	Published budget document	Ministry of Finance, MoB&EP, and Ministry of Information	December/ January
16.	Preparation and publication of abridged version of the approved budget (Citizens' Budget)	The Budget Directorate of the MoB&EP prepares a simple and clear illustration of the full budget in formats and non-technical language that will aid the understanding of the public.	Abridged (Citizens') Budget	Ministry of Finance, MoB&EP, and Ministry of Information	December/ January

Annexe 2a: Outlook of Project Prioritization Sheet

S/N	Programme Code	Project Description	Implementing MDA	Project's Contribution to State Development Plan Objectives							Project Status	Year of Completion	Nature of Project	Total Score	Project Ranking	Physical Location: Local Government/ Statewide	Timelines	
				Poverty Alleviation	Security of Lives and Property (Peace Building)	Human Capital Development	Agriculture and Industrialization	Employment and Wealth Creation	Economic and Social Inclusiveness	Infrastructure Consolidation and Expansion							Project Commencement Year	Expected Year of Completion
1	040301 - Reproductive, maternal and neonatal health	Project 1	052100100100 - Ministry of Health	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2027	Development	27	2	State Wide	2027	2027
2	040302 - Child health	Project 2	052100300100 - Primary Health Care Development Agency	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2029	Development	25	9	Dukku	2027	2028
3	040304 - Communicable diseases	Project 1	052101100100 - College of Nursing & Mid-Wifery	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2028	Development	26	4	Kaltungo	2027	2028
4	040802 - Public health laboratories	Project 3	052100100100 - Ministry of Health	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2028	Development	26	4	Akko	2027	2028
5	040402 - HRH Performance management	Project 4	052100300100 - Primary Health Care Development Agency	Very Strong	Very Strong	Very Strong	Weak	Very Strong	Very Strong	Very Strong	Ongoing	2027	Development	28	1	Akko	2027	2028
6	040901 - Mobilising equity contributions and vulnerable group funds	Project 5	052100300100 - Primary Health Care Development Agency	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2029	Development	25	9	Balanga	2027	2028
7	040501 - Functional health facilities	Project 6	Local Government	Very Strong	Very Strong	Very Strong	Moderate	Moderate	Very Strong	Very Strong	Ongoing	2029	Development	26	4	Balanga	2027	2028
8	040502 - Planned Preventive Maintenance (PPM)	Project 7	052110300100 - Gombe State Contributory Healthcare Management Agency (GoHealth)	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2027	Development	27	2	Billiri	2027	2028
9	040601 - Sustainable drug supply	Project 8	052110400100 - Gombe State Medical Consumables & Drug Management Agency	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2029	Development	25	9	Billiri	2027	2028
10	040501 - Functional health facilities	Project 9	052101100100 - College of Nursing & Mid Wifery	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2029	Development	25	9	Dukku	2027	2028
11	040503 - Facility electrification, water and sanitation	Project 10	052101500100 - Gombe State Traditional Medicine Board	Very Strong	Very Strong	Very Strong	Weak	Moderate	Very Strong	Very Strong	Ongoing	2029	Development	25	9	Dukku	2027	2028

Annexe 2b: Outlook of Project Costing and Annual Work Planning Sheet

S/N	Programme Code	Project Name	Activities	Nature of Expenditure	Implementing MDA	Unit or Quantity			Cost per Unit (=N=)			Amount Approved for the Project in 2026 Budget (N)	Budget Requirement in MTSS Years (N)			Total Budget Requireme	Primary Health Yes / No	2027 Months of Activity (Binary 1 for Activty, Blank for No Activity)											
						2027	2028	2029	2027	2028	2029		2027	2028	2029			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
											Total Cost	0	55,848,843,011	58,643,255,572	63,528,207,074	########												
1	040301 - Reproductive, maternal and neonatal health	Project 1	1. Needs assessment, preparation of technical	Capital	052100100100 - Ministry of Health	1.00	1.00	1.00	293,322.60	325,323.52	447,989.88		293,322.60	325,323.52	447,989.88		Yes		1											
			2. Bidding process, supplier selection, and	Capital		1.00	1.00	1.00	250,000.00	360,000.00	590,000.00		250,000.00	360,000.00	590,000.00		Yes			1									1	
			3. Vehicle delivery, pre-delivery inspection,	Capital		2.00	2.00	2.00	144,166,770.80	155,266,676.40	160,750,010.12		288,333,540.80	310,533,352.96	321,500,020.24		Yes								1				
			4. Handover to user department/LGEA offices	Capital		1.00	1.00	1.00	1,440,000.00	1,888,000.00	2,072,000.00		1,440,000.00	1,888,000.00	2,072,000.00		Yes					1								
													0.00	0.00	0.00													
													0.00	0.00	0.00													
													0.00	0.00	0.00													
2	040302 - Child health	Project 2											233,031,751.48	213,057,601.36	219,715,651.40	########												
			1. Site survey, soil investigation,	Capital	052100300100 - Primary Health Care Development Agency	1.00	1.00	1.00	11,651,587.57	10,652,880.07	10,985,782.57		11,651,587.57	10,652,880.07	10,985,782.57		Yes		1											
			2. Contractor tendering, bid evaluation, site	Capital		1.00	1.00	1.00	34,954,762.72	31,958,640.20	32,957,347.71		34,954,762.72	31,958,640.20	32,957,347.71		Yes			1									1	
			3. Substructure works: Earth excavation,	Capital		1.00	1.00	1.00	58,257,937.87	53,264,400.34	54,928,912.85		58,257,937.87	53,264,400.34	54,928,912.85		Yes								1				
			4. Superstructure works: Masonry walling,	Capital		1.00	1.00	1.00	116,515,875.74	106,528,800.68	109,857,825.70		116,515,875.74	106,528,800.68	109,857,825.70		Yes					1								
			5. Quality assurance inspection, practical	Capital		1.00	1.00	1.00	11,651,587.57	10,652,880.07	10,985,782.57		11,651,587.57	10,652,880.07	10,985,782.57		Yes													
													0.00	0.00	0.00													
													0.00	0.00	0.00													
3	040304 - Communicable diseases	Project 1											228,549,637.63	208,959,668.69	215,489,658.34	########												
			1. Site survey, soil investigation,	Capital	052101100100 - College of Nursing & Mid-Wifery	1.00	1.00	1.00	11,427,481.88	10,447,983.43	10,774,482.92		11,427,481.88	10,447,983.43	10,774,482.92		Yes	1												
			2. Contractor tendering, bid evaluation, site	Capital		1.00	1.00	1.00	34,282,445.65	31,343,950.30	32,323,448.76		34,282,445.65	31,343,950.30	32,323,448.76		Yes		1								1			
			3. Substructure works: Earth excavation,	Capital		1.00	1.00	1.00	57,137,409.41	52,239,917.17	53,872,414.59		57,137,409.41	52,239,917.17	53,872,414.59		Yes								1				
			4. Superstructure works: Masonry walling,	Capital		1.00	1.00	1.00	114,274,818.82	104,479,834.35	107,744,829.17		114,274,818.82	104,479,834.35	107,744,829.17		Yes					1								
			5. Quality assurance inspection, practical	Capital		1.00	1.00	1.00	11,427,481.88	10,447,983.43	10,774,482.92		11,427,481.88	10,447,983.43	10,774,482.92		Yes													
													0.00	0.00	0.00													
													0.00	0.00	0.00													
4	040802 - Public health laboratories	Project 3											29,597,917.99	27,060,953.59	27,906,608.39	########												
			1. Site survey, soil investigation,	Capital	052100100100 - Ministry of Health	1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes		1											
			2. Contractor tendering, bid evaluation, site	Capital		1.00	1.00	1.00	4,439,687.70	4,059,143.04	4,185,991.26		4,439,687.70	4,059,143.04	4,185,991.26		Yes			1									1	
			3. Substructure works: Earth excavation,	Capital		1.00	1.00	1.00	7,399,479.50	6,765,238.40	6,976,652.10		7,399,479.50	6,765,238.40	6,976,652.10		Yes								1				
			4. Superstructure works: Masonry walling,	Capital		1.00	1.00	1.00	14,798,958.99	13,530,476.80	13,953,304.20		14,798,958.99	13,530,476.80	13,953,304.20		Yes					1								
			5. Quality assurance inspection, practical	Capital		1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes													
													0.00	0.00	0.00													
													0.00	0.00	0.00													
5	040402 - HRH Performance management	Project 4											29,597,917.99	27,060,953.59	27,906,608.39	########												
			1. Site survey, soil investigation,	Capital	052100300100 - Primary Health Care Development Agency	1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes				1									1
			2. Contractor tendering, bid evaluation, site	Capital		1.00	1.00	1.00	4,439,687.70	4,059,143.04	4,185,991.26		4,439,687.70	4,059,143.04	4,185,991.26		Yes				1									
			3. Substructure works: Earth excavation,	Capital		1.00	1.00	1.00	7,399,479.50	6,765,238.40	6,976,652.10		7,399,479.50	6,765,238.40	6,976,652.10		Yes					1								
			4. Superstructure works: Masonry walling,	Capital		1.00	1.00	1.00	14,798,958.99	13,530,476.80	13,953,304.20		14,798,958.99	13,530,476.80	13,953,304.20		Yes						1							
			5. Quality assurance inspection, practical	Capital		1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes													
													0.00	0.00	0.00													
													0.00	0.00	0.00													
6	040901 - Mobilising equity contributions and vulnerable group funds	Project 5											29,597,917.99	27,060,953.59	27,906,608.39	########												
			1. Site survey, soil investigation,	Capital	052100300100 - Primary Health Care Development Agency	1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes	1												
			2. Contractor tendering, bid evaluation, site	Capital		1.00	1.00	1.00	4,439,687.70	4,059,143.04	4,185,991.26		4,439,687.70	4,059,143.04	4,185,991.26		Yes		1								1			
			3. Substructure works: Earth excavation,	Capital		1.00	1.00	1.00	7,399,479.50	6,765,238.40	6,976,652.10		7,399,479.50	6,765,238.40	6,976,652.10		Yes								1				
			4. Superstructure works: Masonry walling,	Capital		1.00	1.00	1.00	14,798,958.99	13,530,476.80	13,953,304.20		14,798,958.99	13,530,476.80	13,953,304.20		Yes					1								
			5. Quality assurance inspection, practical	Capital		1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes													
													0.00	0.00	0.00													
													0.00	0.00	0.00													
7	040501 - Functional health facilities	Project 6											29,597,917.99	27,060,953.59	27,906,608.39	########												
			1. Site survey, soil investigation,	Capital	Local Government	1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes	1							1					
			2. Contractor tendering, bid evaluation, site	Capital		1.00	1.00	1.00	4,439,687.70	4,059,143.04	4,185,991.26		4,439,687.70	4,059,143.04	4,185,991.26		Yes			1								1		
			3. Substructure works: Earth excavation,	Capital		1.00	1.00	1.00	7,399,479.50	6,765,238.40	6,976,652.10		7,399,479.50	6,765,238.40	6,976,652.10		Yes						1							
			4. Superstructure works: Masonry walling,	Capital		1.00	1.00	1.00	14,798,958.99	13,530,476.80	13,953,304.20		14,798,958.99	13,530,476.80	13,953,304.20		Yes	1				1								1
			5. Quality assurance inspection, practical	Capital		1.00	1.00	1.00	1,479,895.90	1,353,047.68	1,395,330.42		1,479,895.90	1,353,047.68	1,395,330.42		Yes							1						
													0.00	0.00	0.00													
													0.00	0.00	0.00													

Annexe 3: Outlook of Prioritized and Costed Project Report Sheet

S/N	Programme Code and Description	Project Name	Implementation MDA	Project Score	Project Ranking	Location	Project Status (Ongoing/ New)	Timelines		Amount Approved for the Project in 2026 Budget (N)	Budget Requirement for Plan (N) - Total Expenditure		
						LGA(s)		Project Commencement Year	Expected Year of Completion		2027	2028	2029
Total Budget Requirement										-	**55,348,843,009.66**	**58,643,755,577.29**	**63,528,907,714.25**
1	040402 - HRH Performance management	Project 4	052100300100 - Primary Health Care Development Agency	28	1	Akko	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
2	040301 - Reproductive, maternal and neonatal health	Project 1	052100100100 - Ministry of Health	27	2	State Wide	Ongoing	2027	2027	0	290,316,863	313,106,676	324,610,010
3	040502 - Planned Preventive Maintenance (PPM)	Project 7	052110300100 - Gombe State Contributory Healthcare Management Agency (GoHealth)	27	2	Billiri	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
4	040304 - Communicable diseases	Project 1	052101100100 - College of Nursing & Mid-Wifery	26	4	Kaltungo	Ongoing	2027	2028	0	228,549,638	208,959,669	215,489,658
5	040802 - Public health laboratories	Project 3	052100100100 - Ministry of Health	26	4	Akko	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
6	040501 - Functional health facilities	Project 6	Local Government	26	4	Balanga	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
9	040302 - Child health	Project 2	052100300100 - Primary Health Care Development Agency	25	9	Dukku	Ongoing	2027	2028	0	233,031,751	213,057,601	219,715,651
10	040901 - Mobilising equity contributions and vulnerable group funds	Project 5	052100300100 - Primary Health Care Development Agency	25	9	Balanga	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
11	040601 - Sustainable drug supply	Project 8	052110400100 - Gombe State Medical Consumables & Drug Management Agency	25	9	Billiri	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
12	040501 - Functional health facilities	Project 9	052101100100 - College of Nursing & Mid-Wifery	25	9	Dukku	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608
13	040503 - Facility electrification, water and sanitation	Project 10	052101500100 - Gombe State Traditional Medicine Board	25	9	Dukku	Ongoing	2027	2028	0	29,597,918	27,060,954	27,906,608

Annexe 4: Capital Expenditure Projection Template

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

Annexe 5: MDA Workplan Template (Capital Project)

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

Annexe 6: Monthly/Quarterly Budget Performance Report Template

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

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

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						