JIGAWA STATE GOVERNMENT

REVISED GUIDELINES FOR CONSOLIDATED WORK PLAN BASIC EDUCATION AND PRIMARY HEALTHCARE

BY:

MINISTRY OF BUDGET AND ECONOMIC PLANNING
BLOCK A, NEW STATE SECRETARIAT COMPLEX, TAKUR DUTSE.

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FOREWORD

The Jigawa State Government recognises that improving the quality and delivery of Basic Education and Primary Healthcare services is fundamental to human capital development and the overall socio-economic advancement of the State. Achieving sustainable progress in these critical sectors requires effective planning, strategic prioritisation, efficient resource allocation, strong institutional coordination and accountability in the utilisation of public resources.

In this regard, the **Guidelines for Consolidated Work Plan for Basic Education and Primary Healthcare** have been developed to provide a harmonised and structured approach to the preparation and consolidation of annual work plans across the relevant State Ministries, Departments and Agencies (MDAs) and Local Government Councils (LGCs). The Guidelines are intended to strengthen the linkage between sector development priorities, medium-term sector strategies, available fiscal resources and annual budget allocations.

The framework provides guidance on the identification and prioritisation of programmes and projects, costing of activities, allocation of resources within approved expenditure ceilings, and alignment of work plans with the State's budget framework and the National Chart of Accounts. It also establishes a common basis for integrating State and Local Government interventions, thereby promoting coordinated planning, reducing duplication and ensuring that available resources are directed towards priority service delivery needs.

Furthermore, the Guidelines emphasise the importance of effective public investment management, realistic implementation schedules, and regular physical and fiscal performance reporting. These measures are essential for strengthening transparency, monitoring implementation progress, assessing results and ensuring that public expenditure translates into measurable improvements in education and primary healthcare outcomes.

The successful implementation of this framework requires the commitment and active participation of all relevant MDAs and Local Government Councils. The Ministries responsible for Education and Health, their respective agencies and Local Government departments are therefore expected to work closely with the Ministry of Budget and Economic Planning in applying these Guidelines throughout the annual planning and budgeting

cycle.

I wish to emphasise that these Guidelines should serve as a practical instrument for improving the quality of sector planning, strengthening budget credibility and promoting greater accountability in the delivery of Basic Education and Primary Healthcare services across Jigawa State.

I commend all institutions and stakeholders who contributed to the development of this framework and urge all relevant government institutions to ensure its consistent application in pursuit of the development priorities of Jigawa State.

11/11/2026

Ibrahim Babangida Umar FCNA
Hon. Honourable Commissioner,
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1.0 Introduction

The Annual Consolidated Work Planning Guidelines provide a step-by-step guide to assist the state Education and Health sectors in the preparation and consolidation of workplans for Basic Education (BED) and Primary Health Care (PHC). It provides a standardized approach to support resource allocation, ensuring that planning and budgeting processes are efficient, transparent, and accountable. By following this guideline, the Education and Health sectors in the Jigawa State Government can align their programmes and projects within these critical sectors with the state's strategic priorities, funding framework, and operational plans.

BED is considered a sub-sector within the broader Education Sector. PHC is considered a sub-sector within the broader Health Sector.

The Guidelines are expected to support better coordination in planning and budgeting, enhance financial discipline, and ensure the effective allocation of resources to improve basic education and primary healthcare outcomes in Jigawa state. The consolidated work plans developed through this process will serve as essential tools for monitoring progress, evaluating impact, and fostering accountability in the delivery of BED and PHC services.

The Annual Work Planning template is an MS Excel-based template that was adopted by the Jigawa state to produce the consolidated workplan for the State BED sub-sector of Education and PHC sub-sector of the 'Health' sector.

The Consolidated Annual Work Plan shall:

- support better coordination in planning and budgeting, leading to more effective programme implementation in the basic education and primary health sub-sectors.
- Promote fiscal discipline, ensuring that resources are allocated efficiently and used effectively.
- Enhance monitoring, evaluation, and accountability in the delivery of basic education and primary health care services.

The Guideline has been designed to:

1. Guide the preparation of comprehensive and consolidated workplans

that integrate all programmes and projects related to basic education and primary health care.

2. Provide a comprehensive framework for the preparation of annual budgets at both the State and Local Government levels for BED and PHC.
3. Ensure alignment with the State Education and Health Sector Strategy and Annual Operational Plan (AOP), which is developed post budget approval, to maintain policy coherence and sector-wide coordination during budget execution.
4. Ensure BED and PHC budgets are prepared within the envelope/ceiling for the two sub-sectors.
5. Ensure compliance with the National Chart of Accounts (NCoA), including the economic and programme segments.
6. Include recurrent costs for frontline workers, specifying salary, benefits, and recruitment expenses, and indicating whether the Local Government Council (LGC) or the State Government will provide funding.
7. Prioritize capital investments based on clear criteria, including investment management guidelines (see annex 1),
8. The capital investment budget shall clearly show geotagging using the NCOA location codes, ensure adherence to costing standards, and physical and fiscal reporting requirements (see annex 2).
9. Enable the identification of the timing of each activity, which will support the development of cash planning and annual operation plans (AOP) once the budget is approved.

The relevant State and LGC Ministries, Departments and Agencies (MDAs) should work collaboratively to prepare their work plans as part of the annual budget process, as the expenditure line items and allocations in the consolidated work plan will be the same as the corresponding items and expenditures in the annual budget.

The instructions in sections 2 and 3 below guide the use of the MS Excel template that supports the development of the work plan. Section 4 provides guidance on how the work plans for BED and PHC should be used to support the development of annual budget proposals, both by the relevant state MDAs, as well as the Local Government of the State. As noted above, Annexes 1 and 2 provide further guidance on the prioritisation of public investment and guidance on reporting.

2.0 Template Format and Structure

The Work-plan template is organised into 10 sheets, namely:

1. **Calibration Worksheet** – This is the menu worksheet, which is used to select the State, the Sector, the current year, the sub-Sector expenditure ceilings for the year (for the State and its local Government) in question, and identification of MDAs of the sub-Sector.
2. **KPI Identification Worksheet** – The Key Performance Indicators (KPI) worksheet provides the expected output of each Priority, the output KPI baseline, and the output target for the work plan year.
3. **Project Identify–Prioritise Worksheet** – This is the worksheet where all the projects are identified, and scores are assigned to each project (based on scoring criteria) to prioritise and rank projects.
4. **Project Costing and Activity Planning Worksheet** - This is the worksheet for costing the projects by activity, highlighting the nature of the expenditure (i.e., Personnel, Other Recurrent, and Capital), and identifying the timing of each activity (monthly).
5. **Aggregate Costing Worksheet** – Reporting worksheet that shows the aggregate costing and ceilings by main economic classification (i.e., personnel, other recurrent and capital).
6. **Expenditure by Programme Worksheet** – Reporting worksheet that shows the spending on personnel, other recurrent, and capital for each programme and each objective.
7. **Expenditure by Priority Worksheet** – Reporting worksheet that shows the expenditure by project ranked in order of priority based on the scoring criteria in the Project Identity-Prioritise Template.
8. **Expenditure by MDA Worksheet** – Reporting worksheet that shows the expenditure of all the MDAs (and local government) under the sector on personnel, other recurrent, and capital.
9. **ADMIN.C Worksheet** – This worksheet is used for entering the State Administrative segment approved codes.
10. **PROG**.C worksheet - The Admin. worksheet is used for entering the State programme segment approved codes.

NOTE *– The cells in each worksheet are either white or blue. Users are only allowed to enter data into the blue cells. The white cells are protected to*

prevent damage to the background formulas. The password for unprotecting the worksheet may be provided to the users in certain circumstances (the main reason for protecting the worksheets is to avoid unintentional deletion of background formulas that are needed to generate the various reports and other calculations). Also, the orange and blue worksheets are the input worksheets; therefore, most of the cells in the worksheets are blue. The green worksheets are output or report worksheets; therefore, all the cells in the worksheets are white. The yellow worksheet (i.e., Projects by MDA/LG) is an output or report worksheet, but the only difference is that the dropdown function on cell I1 is used to select the MDA. Finally, the purple worksheet is an input worksheet for entering the 'Administrative' segment codes of the State.

3.0 Features and How to Use the MS Excel Template

3.1 Calibration Worksheet

The Calibration Worksheet is the main worksheet used to select the State, the Sub-Sector, the year the work-plan is being developed for (based on the current year), the Sub-Sector Budget Ceilings (state and local governments), and the List of MDAs under the Sector.

The Calibration Worksheet has three sections, namely

- Calibration, domestication and summary
- State and Summary Local Government Sub-Sector Ceilings
- List MDAs in the Sub-Sector
- Local Government Sub-Sector ceilings

The Calibration worksheet is shown in **figure** below.

Figure 1 Calibration Worksheet

Enter State	**Jigawa**
Enter Sub-Sector (Basic Education or Primary Hea	**Primary Healthcare**
Enter Sector Code (Programme Segment Level 1)	**04**
Enter Current Year	**2025**
Work-Plan for Year	**2026**

2026 Budget Ceilings for Primary Healthcare			
Year	**State Government**	**Local Governments**	**Total**
Personnel Budget Ceiling	6,896,596,000.00	276.00	6,896,596,276.00
Other Recurrent Budget Ceiling	3,720,700,000.00	2,760.00	3,720,702,760.00
Capital Budget Ceiling	39,885,000,000.00	27,600.00	39,885,027,600.00
Total Sub-Sector Budget Ceiling	**50,502,296,000.00**	**30,636.00**	**50,502,326,636.00**

List MDAs who contribute to Primary Healthcare Sub-Sector
LOCAL GOVERNMENTS
052100100100 - Ministry of Health
052102400100 - Primary Health Care Development Agency
052101800100 - Jigawa State Healthcare Management Agency
052102400200 - Primary Health Care Development LGA Management Office
052100200100 - JIMSO (Procurement & Supply)

2026 Budget Ceilings for Primary Healthcare for Local Governments			
Local Government	**Personnel Budget Ceiling**	**Other Recurrent Budget**	**Capital Budget Ceiling**
Auyo	1.00	10.00	100.00
Babura	2.00	20.00	200.00
Biriniwa	3.00	30.00	300.00
Birnin Kudu	4.00	40.00	400.00
Buji	5.00	50.00	500.00
Dutse	6.00	60.00	600.00
Gagarawa	7.00	70.00	700.00
Garki	8.00	80.00	800.00
Gumel	9.00	90.00	900.00
Guri	10.00	100.00	1,000.00
Gwaram	11.00	110.00	1,100.00
Gwiwa	12.00	120.00	1,200.00
Hadejia	13.00	130.00	1,300.00
Jahun	14.00	140.00	1,400.00
Kafin Hausa	15.00	150.00	1,500.00
Kazaure	16.00	160.00	1,600.00
Kiri Kasama	17.00	170.00	1,700.00
Kiyawa	18.00	180.00	1,800.00
Kaugama	19.00	190.00	1,900.00
Maigatari	20.00	200.00	2,000.00
Malam Madori	21.00	210.00	2,100.00
Miga	22.00	220.00	2,200.00
Ringim	23.00	230.00	2,300.00

Section 1 – Calibration Domestication Summary

The calibration domestication summary is provided in Calibration Worksheet Column B, Rows 1 – 5 as explained below.

- Cell B1 – Select from the dropdown options the name of your State (for example, Jigawa)
- Cell B2 – select the sub-sector
- Cell B3 – the NCOA programme segment sector code for the overarching sector will be automatically generated
- Cell B4 – Select from the dropdown options the current year (which is the current year the plan is being prepared, for example, 2024)
- Cell B5 – The work-plan year will automatically populate based on the year selected in Cell B4

Section 2 – Sector Budget Ceilings

Medium-Term Sector Strategy (MTSS) aims at allocating resources towards strategic government goals/objectives and programmes within the constraints implied by the overall fiscal targets over three years. The Sub-Sector Budget Ceiling section calculates the total costs (personnel, overhead, and capital expenditure) of the projects for each MTSS year to ensure that the costs are within the allotted budget ceiling.

- The MTSS period years will automatically populate cells B8, C8, and D8 based on the year selected in Cell B4.
- Enter the indicative ceiling of the Sector as provided in the Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) as follows
    - Personnel Budget Ceiling in cells B9, C9, and D9.
    - Other Recurrent Budget Ceiling in cells B10, C11, and D11
    - Capital Budget Ceiling in cells B12, C12, and D12
- The total budget ceiling will automatically be calculated in cells B13, C12, and D13.

Section 3 – MDA in Sector

A sector, as explained in the main document, is a discrete area of government business under which key outcomes are defined, but it may well include the work and outputs of more than one Ministry, Department and Agency (MDA). The MDAs under the sector are selected using the drop-down on blue cells. The drop-down (i.e., MDAs) is generated from **Admin. Worksheet. Any MDA that is not selected in the Calibration worksheet will not be available in the drop-down lists in the subsequent worksheets.**

Section 4 – Local Governments and their ceiling for each main classification of expenditure

The Local Governments of the State are automatically populated based on the selection of the State. For each Local Government, the sub-sector ceiling for Personnel, Other Recurrent and Capital Expenditure should be entered.

3.2 KPI Identification Worksheet

The Key Performance Indicator (KPI) worksheet provides the expected output of each Programme, the output KPI baseline, and the output target of each of the Priorities of the sub-sector.

The KPI Identification Worksheet has 6 sections, namely

- Priority Area
- Linkage to Sector programme
- Expected Output
- Output Key KPI column
- Output KPI Baseline columns
- Output Target column

The KPI Identification worksheet is shown in Figure 2 below.

Figure 2 KPI Identification Worksheet

Identify Primary Healthcare Sub-Sector Priorites	Linkage to Sector Programme	Expected Output	Output KPI	Output KPI Baseline		Output Targets
				Value	Year	2023
Aa	040502 - Planned Preventive Maintenance (PPM)	Enhence the standard infrastructure in health system	percentage increase in infrastructure in health services delivery			
Bb	040503 - Facility electrification, water and sanitation	Enhence the standard infrastructure in health system	percentage increase in infrastructure in health services delivery	N/A	N/A	20%
Cc	040601 - Sustainable drug supply	Enhence the adequate and affordable medicine in health services in the state	100% increase	N/A	N/A	20%

Section 1 – Priority Area

Enter the priority area for the sub-sector.

Section 2 – Programme Column

The corresponding Sector Programme should be selected and correctly link the sub-sector priority to the most appropriate sector programme.

Section 3 - Expected Output

Enter the expected output of each programme in column C. Note that the

output is the direct result of the programme.

Section 4 - Output Key KPI column

Enter the output KPI for the output of each programme in column D. The KPI is a numerical measure of the output.

Section 5 - Output KPI Baseline columns

Enter the output baseline value of each programme in column E and the year the baseline was collected in column F. The baseline value is the existing output of the programme.

Section 6 - Output Targets columns

Enter the targets for the work-plan year in question.

3.3 Project Identify–Prioritise Worksheet

This is the worksheet where all the projects are identified, and scores are assigned to each project (based on scoring criteria) to prioritise and rank projects. It should be noted that projects relate both the capital expenditure and recurrent expenditure. A project is a way of grouping expenditures that relate to an output.

The prioritisation of projects is based on the following factors:

- Contribution to the Sector Objectives
- Whether the project is ongoing/perpetual or new
- The nature of the project (administrative or developmental)
- When the project is likely to be complete

Columns C to U will be completed as indicated hereunder:

1. Column C: Uses the drop down to select the programme code (as entered and processed in the Sector Programmes worksheet.
2. Column D: Enter project name (project description); There may be more than one project under each programme. Therefore, same programme code may be repeated in different cells under column B to accommodate multiple projects under each programme. The Project Template worksheet allows for up to 500 separate projects.
3. Column E: Use the drop-down to select the implementing MDA of each project, or if it is to be funded by Local Governments, select local government. If a project is jointly funded by the State and Local Government, the project should be entered in two rows, with the same scoring against the selection criteria.

4. Columns F to N: The Sector Objectives as identified in the programme segment coding will automatically populate the headings (i.e. cells F3, G3, H3, I3, J3, K3, L3, M3 and N3). Each project identified and entered in Column D will be scored based on its contribution to Sector objectives. The project's contribution to a specific priority should be assigned as very strong, moderate, weak, or no contribution. Select from the dropdown the appropriate level of contribution

5. Columns O to Q: The additional scoring indicators for each identified project are Project Status (i.e. is the project ongoing/perpetual or new), and Nature of Project (i.e. developmental or administrative). Use the drop down to select the status of the project (i.e., ongoing or new) in column O. Use the drop down to select the nature of the project (i.e. administrative or development) in the column Q. Note that all projects that are classified under recurrent as indicated in the Project Costing worksheet should be administrative. However, for capital projects, administrative projects are the projects that support the MDA to function efficiently, such as the purchase of office furniture, fittings, vehicles, computers, etc. Development is the projects where the benefit goes directly to the general public or target beneficiaries outside the MDA, such as the purchase of hospital equipment, agricultural equipment, renovation of schools, provision of water boreholes, etc.
6. The total of all the scores based on entries in columns F to Q will add up in Column R and the ranking of each project will be in Column S. You are not expected to enter any data in these columns as the total score and ranking of each project will be generated automatically.
7. Column T – Enter the physical location (i.e. Local Government) of each project using dropdown options on column T. Note that State must be selected on cell B1 of the Calibration Worksheet for the Local Governments of the state to appear on the dropdown options.

3.4 Project Costing and Activity Planning Worksheet

This is the worksheet for costing all projects identified and prioritised (ranked) in the Project Identify-Prioritise worksheet, activity by activity, and identifying the timing of each activity (month by month). The Project Costing worksheet has 17 columns (i.e. columns B to O), albeit some are redundant as they relate to out-years, which are not being utilised in the annual work-

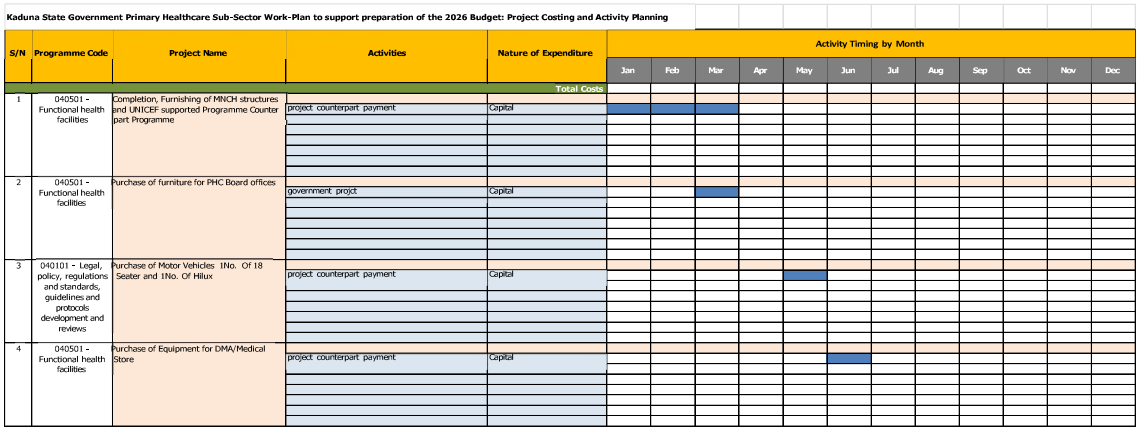
planning process. The Project Costing worksheet is shown in Figure 3 and below.

Figure 3 Projects Costing and Activity Planning worksheet – Costings

Kaduna State Government **Primary** Healthcare Sub-Sector Work-Plan to support preparation of the 2026 Budget: Project Costing and Activity Planning

S/N	Programme Code	Project Name	Activities	Nature of Expenditure	Implementing MDA	Unit or Quantity	Cost per Unit (=N=)	Budget Requirement	Total Budget Requirement for
						2026	2026	2026	
							Total Costs	8,812,000,000	
								650,000,000	30,958,152,000
								650,000,000.00	2,329,435,000
1	040501 - Functional health facilities	Completion, Furnishing of MNCH structures and UNICEF supported Programme Counter Project counterpart payment part Programme		Capital	LOCAL GOVERNMENTS	1.00	650,000,000.00	0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								30,000,000.00	
								30,000,000.00	
								0.00	
								0.00	
								0.00	
								0.00	
2	040501 - Functional health facilities	Purchase of furniture for PHC Board offices						0.00	109,497,000.00
			government project	Capital	052100100100 - Ministry of Health	1.00	30,000,000.00	0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
3	040101 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of Motor Vehicles 1No. Of 18 Seater and 1No. Of Hilux	project counterpart payment	Capital	052100200100 - Kaduna State Contributory Health Management Authority (KADCHMA)	1.00		0.00	0.00
								0.00	
								0.00	
								0.00	
4	040501 - Functional health facilities	Purchase of Equipment for DMA/Medical Store							0.00
			project counterpart payment	Capital	052100300100 - Kaduna State Primary Health Care Board	1.00			

Figure 4 Projects Costing and Activity Planning worksheet – Activity Planning



Kaduna State Government Primary Healthcare Sub-Sector Work-Plan to support preparation of the 2026 Budget: Project Costing and Activity Planning

S/N	Programme Code	Project Name	Activities	Nature of Expenditure	Activity Timing by Month											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
				Total Costs												
1	040501 - Functional health facilities	Completion, Furnishing of MNCH structures and UNICEF supported Programme Counter part Programme	project counterpart payment	Capital												
2	040501 - Functional health facilities	Purchase of furniture for PHC Board offices	government projct	Capital												
3	040101 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of Motor Vehicles 1No. Of 18 Seater and 1No. Of Hilux	project counterpart payment	Capital												
4	040501 - Functional health facilities	Purchase of Equipment for DMA/Medical Store	project counterpart payment	Capital												

Column B is the serial number while information in Columns C and D (i.e. programme code and project name) are automatically uploaded from Columns C and D of the Project Identify-Prioritise worksheet.

Columns E to AF are completed as indicated below.

1. Column E – Enter the components (i.e., activities) of each project in column E. Note that this costing sheet is not a bill of quantity, as such only seven columns are provided. So, users are to categorise the components of a project not to exceed seven.
2. Column F – Use the drop-down to select the nature of the expenditure (i.e., personnel, other recurrent or capital). The MTSS template allows states to capture all expenditures (i.e., recurrent and capital) of the sector over the MTSS period.
3. Column G – The implementing MDA selected in column E of the Project Identify-Prioritise worksheet will automatically upload on column G.
4. Columns H– Enter the unit or quantity for each component of the project for the work-plan year.
5. Columns K – Enter the cost per unit of quantity for each component of the project for the work-plan year.
6. Columns O – The budget requirement for the work-plan year will automatically be calculated and automatically uploaded in the relevant cells of column O.
7. Columns S to AF – this is used to indicate the months that the activities will take place. Insert a 1 in each relevant month.

3.5 Report Worksheets

The Report worksheets are where the entries and calculations in the other worksheets are aggregated in summary form. The Report worksheets are locked, and MDAs/sectors are not required to make any entry or edit any cell (except for the Projects by MDA worksheet that allows MDAs to select from the drop-down the MDA). There are five Report worksheets, and they are aimed at supporting the various MDAs and Local Governments to prepare the annual budget proposals.

3.5.1 Aggregate Costings Worksheet

The annual work-plan aims to allocate resources towards strategic goals and objectives with the constraints implied by the overall fiscal targets, taking the first-year estimates from the Medium-Term Sector strategy and using them to develop an annual forecast. The purpose of the Aggregate Costings worksheet is to monitor the total costs of the work-plan against the indicated ceilings to ensure that the sector is within the indicated ceiling for each economic main classification (i.e., personnel, other recurrent, and capital).

The Aggregate Costings worksheet is shown in Figure 5 below.

Figure 5 Aggregate Costings Worksheet

Expenditure	Item	State Government	Local Governments	Total
Personnel	Ceiling	6,896,596,000.00	276.00	6,896,596,000.00
	Proposal	0.00	0.00	0.00
	Balance	6,896,596,000.00	276.00	6,896,596,000.00
Other Recurrent	Ceiling	3,720,700,000.00	2,760.00	3,720,700,000.00
	Proposal	0.00	0.00	0.00
	Balance	3,720,700,000.00	2,760.00	3,720,700,000.00
Capital	Ceiling	39,885,000,000.00	27,600.00	57,430,411,500.00
	Proposal	0.00	0.00	0.00
	Balance	39,885,000,000.00	27,600.00	57,430,411,500.00
Total	**Ceiling**	**50,502,296,000.00**	**30,636.00**	**68,047,707,500.00**
	Proposal	**0.00**	**0.00**	**0.00**
	Balance	**50,502,296,000.00**	**30,636.00**	**68,047,707,500.00**

Expenditure by Programme Worksheet

This worksheet provides a summary report of the sector expenditure by programme. The Expenditure by Programme worksheet is shown in Figure 6 below. It is similar to the equivalent report in the NGF Budget Consolidation

template, only it is for a single sector.

Figure 6 Expenditure by Programme Worksheet

Programme Segment Code	Description	Programme Segment Level	Total 2026
04	**Primary Healthcare**	**Sector**	**-**
0401	**Effective governance of the health system**	**Objective**	**-**
040101	Legal, policy, regulations and standards, guidelin	Programme	-
040102	Human and institutional capacity performance manag	Programme	-
040103	Health sector coordination mechanisms	Programme	-
040104	Integrated supportive supervision	Programme	-
0402	**Community engagement and participation in health**	**Objective**	**-**
040201	Community interventions	Programme	-
040202	Community structures	Programme	-
0403	**Enhancement of the delivery of Essential Package of**	**Objective**	**-**
040301	Reproductive, maternal and neonatal health	Programme	-
040302	Child health	Programme	-
040303	Adolescent health	Programme	-
040304	Communicable diseases	Programme	-
040305	Non-communicable diseases	Programme	-
040306	Nutrition	Programme	-
040307	Emergency services	Programme	-
0404	**Provision of the right number and right skill mix of c**	**Objective**	**-**
040401	Pre-service training	Programme	-
040402	HRH Performance management	Programme	-
040403	In service training (continuing education)	Programme	-
0405	**Provision of adequate and modern health infrastruct**	**Objective**	**-**
040501	Functional health facilities	Programme	-
040502	Planned Preventive Maintenance (PPM)	Programme	-
040503	Facility electrification, water and sanitation	Programme	-
0406	**Provision of quality, affordable, available, and safe m**	**Objective**	**-**
040601	Sustainable drug supply	Programme	-
040602	Vaccines supply chain	Programme	-

Expenditure by Project Worksheet

This worksheet provides a summary report of the subsector expenditure by project. The Expenditure by Project worksheet is shown in Figure 7 below.

Figure 7 Expenditure by Project Worksheet

S/N	Programme Code and Description	Project Name	Implementation MDA	Project Score	Project Ranking	Location LGA(s)	Project Status (Ongoing/ New)	Budget Requirement for Plan (N) - Personnel 2026	Budget Requirement for Plan (N) - Other 2026	Budget Requirement for Plan (N) - Capital 2026	Budget Requirement for Plan (N) - Total 2026
Total Budget Requirement											
1	040601 - Sustainable drug supply	Purchase of Working Cold Room (Solar)	052100400100 - Kaduna State AIDS Control Agency (KADSACA)	Development	31	1	Very Strong	0	0	0	0
2	040102 - Human and institutional capacity performance	Personnel Cost of PHC Workers	052100300100 - Kaduna State Primary Health Care Board	Administrative	31	1	Very Strong	0	0	0	0
3	040501 - Functional health facilities	Routine Maintenance of PHCs	052100300100 - Kaduna State Primary Health Care Board	Administrative	31	1	Very Strong	0	0	0	0
4	040501 - Functional health facilities	Completion, Furnishing of MNCH structures and UNICEF supported Programme Counter part Programme	LOCAL GOVERNMENTS	Development	30	4	Very Strong	0	0	0	0
5	040501 - Functional health facilities	Purchase of furniture for PHC Board offices	052100100100 - Ministry of Health	Development	30	4	Very Strong	0	0	0	0
6	040101 - Legal, policy, regulations and standards, guidelines and protocols development and review	Purchase of Motor Vehicles 1No. Of 18 Seater and 1No. Of Hilux	052100200100 - Kaduna State Contributory Health Management Authority (KADCHMA)	Development	30	4	Very Strong	0	0	0	0
7	040601 - Sustainable drug supply	Purchase of Medical equipments for PHCs	052110300100 - Bureau for Substance Abuse Prevention & Treatment (KADBUSA)	Development	29	7	Very Strong	0	0	0	0
8	040601 - Sustainable drug supply	Purchase of Medical Equipment to meet the standard of HSS	052100100100 - Ministry of Health	Development	28	8	Moderate	0	0	0	0
9	040501 - Functional health facilities	Purchase of Equipment for DMA/Medical Store	052100300100 - Kaduna State Primary Health Care Board	Development	26	9	Moderate	0	0	0	0
10	040601 - Sustainable drug supply	Procurement of quality Control lab. equipt.	052100300100 - Kaduna State Primary Health Care Board	Development	21	10	Weak	0	0	0	0

3.5.2 Expenditure by MDA Worksheet /Local Governments (collectively)

This worksheet provides a summary report of the sub-sector expenditure by MDA. The worksheet provides a summary of expenditure for each MDA under the sub-sector. The Expenditure by Project worksheet is shown in Figure 8 below.

Figure 8 Expenditure by MDA Worksheet

Administrative Segment Code	MDA Name	Personnel Expenditure	ther Recurrent Expenditur	Capital Expenditure	Total Expenditure
		2026	2026	2026	2026
Total		**1,000,000.00**	**6,000,000.00**	**8,480,000,000.00**	**8,487,000,000.00**
052100100100	Ministry of Health	0.00	0.00	8,030,000,000.00	8,030,000,000.00
052100200100	Kaduna State Contributory Health Management Authority (K	0.00	0.00	0.00	0.00
052100300100	Kaduna State Primary Health Care Board	1,000,000.00	6,000,000.00	10,000,000.00	17,000,000.00

Projects by MDA Worksheet / Local Governments (collectively)

This worksheet provides a detailed report of the projects for each MDA under the sub-sector. The worksheet provides details of the project for each MDA under the sector across the main classification (i.e., personnel, other recurrent and capital). It also includes the monthly work plan for each activity. As mentioned earlier, you should use the drop-down in cell F1 to select the MDA.

3.6 COA Worksheets

ADMIN.C Worksheet - The approved 'Administrative segment codes' of the state will be posted on this worksheet. Note that this worksheet will be populated before working on the Calibration worksheet.

PROG.C Worksheet - The approved programme segment codes of the state will be posted on this worksheet. Note that this worksheet will be populated before working on the Calibration worksheet.

4.0 Application of the Sub-Sector Work-Plan to the Annual Budget

The consolidated annual work plans for basic education (BED) or primary healthcare (PHC) ensure that the education and health sectors' objectives and programmes in the State development plans are elaborated in the State Education Sector Strategy (SESS) and Health Sector Strategy (as well as Health Sector Annual Operational Plan) and operationalised in the annual budget.

The consolidated annual work plan for BED or PHC are prepared as part of the budgeting process for the State and its Local Government Councils. Section 2 of the Fourth Schedule of the 1999 Constitution, as amended, provides that the functions of a LGC shall include participation of such council in the Government of a State, as the provision and maintenance of primary, adult and vocational education, the provision and maintenance of health services, amongst others.

The consolidated annual work plan for BED or PHC brings together the resources of the State and its LGCs, as will be appropriated in the fiscal year's budgets. The consolidated annual plans for BED or PHC ensure harmonious planning for BED or PHC as provided in Section 2 of the Fourth Schedule of the Constitution.

The consolidated annual work will provide context for the objectives, programmes and priorities within the State Development Plan, and the Local Governments' Plans, while ensuring that the Education or Health sector objectives and programmes are seamlessly reflected in the budgets of the State and LGCs.

The consolidated annual work plan for BED will be developed by State Education Sector MDAs in collaboration with the Education Department in the LGCs, with support from the State Ministry of Budget and Economic Planning. Also, the consolidated annual work plan for PHC will be developed by the State Health Sector MDAs in collaboration with the Health Department in the LGCs with support from the State Ministry of Budget and Economic Planning.

The consolidated annual work plan reflects fully the objectives and programmes in the Sector Strategies (Education and Health) while combining the policies and goals in the State Development Plan with the

prioritisation provided in the Sector Strategies (Education and Health) due the available resources provided for the sectors particularly BED or PHC sub sectors through the Medium-Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP).

In conclusion, the programmes, projects and costs (including recurrent expenditures) in the consolidated annual work plans for BED and PHC must be consistent with the corresponding budget of the Sector MDAs and LGCs, respectively.

Annex 1 – Public Investment Management Guidelines

1.0 Introduction

Public investment, or public capital expenditure, is spending by the State and LGCs on the creation of fixed, or long-term assets. The classic examples for the BED and PHC sub-sectors are spending on physical assets such as classrooms, health facilities, school desks, hospital equipment, etc.

2.0 Public Investment Management Guidelines

2.1 Justification for Setting Guidelines

Effective and efficient public investment management is one of the important prerequisites for achieving and maintaining seamless BED and PHC services and improving the quality of human capital. The guidelines for achieving effective and efficient public investment management for the BED or PHC sub-sectors are discussed hereunder.

2.2 Setting Annual and Medium-Term Expenditure Ceiling

The State Ministry of Budget and Economic Planning and Ministry of Finance, in line with the provisions of the State Fiscal Responsibility Law, 2019, will prepare the State Medium Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP), setting the overall resource available to the State from all sources and the ceiling for main sectors and sub-sectors (i.e., BED or PHC). For BED or PHC, the MTEF/FSP will provide the resources from development partners (for example, aids, grants), loans from foreign and domestic sources and private sector and public organisations' aid and grants, etc, indicating the non-discretionary funding to BED and PHC. The MTEF/FSP will also set the resources available to the LGCs from Federation Account transfers and the LGCs' share of IGR, and the ceilings for BED and PHC. Through the MTEF/FSP, the total resources available for the State and LGCs' capital projects for each fiscal year for BED or PHC are set.

2.3 Identifying all Projects under Programmes

The BED or PHC team will identify all the projects under each programme to achieve the sector objectives. This stage is very crucial and will be performed by experts in the sector to ensure that all projects are identified.

2.4 Defining the Scope and Feasibility of Projects

This stage will provide a clear scope of the project, the feasibility of implementing the project, as well as the duration for completion of the project. Each project should be loosely costed to ascertain the likely cost

outlay that will be used for budgeting. Also, the recurrent (i.e., personnel, operations, etc) implications of the project will be identified and costed.

2.5 Selecting the Capital Projects

The consolidated annual work plan combines ambition and realism, and plots priorities, deliverables and costs. The resource constraints may mean that not all the projects identified will be included in the consolidated work plan and annual budget. Therefore, there may be a need to select projects to be included in the consolidated work plan and annual budget through a prioritisation process. The prioritisation criteria are as follows: -

- Contribution to the Sector Objectives
- Whether the project is ongoing/perpetual or new
- The nature of the project (administrative or developmental)
- When the project is likely to be completed

A detailed discussion on the application of these criteria has been exhaustively discussed in Section 3.3.

2.6 Developing Project Executing Plan, Technical and Engineering Design and Specification

On passage of the annual budget, the implementing MDAs or LGC will develop a comprehensive project execution plan. The MDAs or LGC will collaborate with technical departments to develop detailed technical designs and specifications for the project. No capital execution will commence without a project execution plan, detailed technical design, specifications and bill of quantities.

2.7 Transparent Procurement Process

The procurement process for all capital projects will be in line with the State Public Procurement Law, 2019 and Procurement Guidelines. Implementing MDAs and LGCs must adhere strictly to the requirements provided in the Public Procurement Law and Procurement Guidelines.

2.8 Capital Project Implementation Monitoring

The selected suppliers and/or contractors must exercise due diligence in executing each capital project. The suppliers and/or contractors will execute the projects in line with the technical design and specifications, using standard quality products. Implementing MDAs or LGCs will ensure that supervision and monitoring systems are in place to ensure effective execution of capital projects. Also, the monitoring process described in Annex 2 should be activated and implemented to ensure that the outputs provided in the consolidated work plan are achieved.

3.0 Operationalising the Use of Public Investment

The recurrent (i.e., personnel, operations, etc.) implications of each project will be identified and costed at the stage of defining the scope and feasibility of each project. All capital investments must be operationalised once completed to commence delivery of services. The costs provided in the work plan will be utilised by the implementing MDA or LGC to operationalise the use of the investment. The corresponding recurrent costs will be included in subsequent years' annual work plan and budget of the implementing MDA or LGC and form part of the consolidated work plan for BED or PHC.

Annex 2 - Physical and Fiscal Reporting

1.0 Introduction

As required by the Public Investment Management Guidelines provided in Annex 1, the following reporting requirements are introduced for all expenditure provided in the BED and PHC consolidated work plan and budget: -

- Fiscal budget performance report
- Physical budget execution report.

2.0 Fiscal Budget Performance Report

The purpose of fiscal budget performance reporting is to ascertain the actual performance numbers achieved for expenditure at the end of every month, quarter, or financial year for BED and PHC. In other words, a fiscal budget performance report is designed to compare how close the consolidated work plan and budget expenditures for BED and PHC were to the actual fiscal budget performance.

Each MDA or LGC will produce a quarterly fiscal budget performance report of BED or PHC within four weeks of the end of the quarter. The fiscal budget performance report of BED or PHC will include variances, reasons for the major variances, and measures to be taken to maintain and/or ensure that the budget is implemented as intended. All MDAs and LGCs will forward their respective fiscal budget performance report of BED or PHC to the Ministries of Education or the Ministry of Health. The Ministry will consolidate all the fiscal budget performance reports to generate the consolidated BED or PHC quarterly fiscal performance reports. Thereafter, the reports will be published on the State website.

At the end of the year Ministries of Education or the Ministry of Health will consolidate the individual MDAs and LGCs' quarterly fiscal budget performance reports to the BED or PHC annual fiscal budget performance report within four weeks of the end of the financial year. The fiscal annual budget performance report for BED or PHC will show how much the approved budget was consistent with the implemented budget; how much the objectives of the budget were realised; and lessons learned. The State MDAs and LGCs will adopt the State MS Excel Quarterly Budget Performance Templates for preparation and consolidation of the fiscal budget performance reports.

3.0 Physical Budget Performance Report

The physical budget performance monitoring will be performed to determine how the public investments or capital expenditure projects are being implemented. The monitoring and reporting will address the following questions:

- Is the public investment or capital project currently being implemented as intended?
- Are the right resources acquired at the best cost? (measure of input – Economy and value for money)
- Do outputs or milestones from any given activity achieve the set objectives and intended target groups? (a measure of output achievement).
- Are minimum reasonable resources used to achieve maximum possible output? (a measure of productivity - Efficiency).
- Are the projects being implemented targeted at solving specific problems relating to the BED and PHC goals of the State?

The non-state actors' (public) will be involved in monitoring the public investment or capital expenditure projects' execution to ensure transparency and accountability. The public views are reflected in the consolidated work plans for the BED and PHC. The public should therefore be given every opportunity to participate directly in different stages of the public investment or capital expenditure projects' execution.

The Ministries of Education or the Ministry of Health will adopt the State-approved project execution reporting templates for BED and PHC physical monitoring and reporting.

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Abbreviations and Acronyms

Acronyms	Full Meaning
AOP	Annual Operational Plan
BED	Basic Education
BPS	Budget Policy Statement
COA	Chart of Account
FSP	Fiscal Strategy Paper
KPI	Key Performance Indicator
LG	Local Government
LGC	Local Government Council
MDAs	Ministries, Departments and Agencies
MS	Microsoft
MTEF	Medium-Term Expenditure Framework
MTSS	Medium-Term Sector Strategy
NCoA	National Chart of Account
NGF	Nigeria Governors Forum
PHC	Primary Health Care
SE	State Education Sector


JIGAWA STATE GOVERNMENT