



**APPROVED CONSOLIDATED
WORKPLAN FOR BASIC EDUCATION
AND PRIMARY HEALTHCARE**

MARCH, 2025

ACKNOWLEDGEMENT



I am delighted to officially acknowledge the finalization and endorsement of the Consolidated Workplan Guide for the Health and Education sectors in Kwara State. This achievement demonstrates the State Government's resolve to strengthen coordinated planning, improve public sector performance, and ensure that sector interventions are directed towards achieving our long-term development priorities.

The Consolidated Workplan Guide establishes a common planning platform to foster closer cooperation among Health and Education institutions, encourage prudent resource utilization, and simplify operational planning processes. Through improved coordination and harmonization of activities, the guide will support the efficient execution of programs and contribute to better educational and health services across the State.

I extend my profound gratitude to the Foreign, Commonwealth and Development Office (FCDO) for its continued partnership and technical assistance in preparing this guide. The document has been developed during a crucial period and will serve as an important instrument to support the attainment of the HOPE-GOV Disbursement Linked Indicators (DLIs). I also recognize the dedication, diligence, and teamwork demonstrated by members of the State Team, whose contributions and timely provision of relevant information were instrumental to the successful completion of this assignment.

The approval of this guide signifies meaningful progress in our pursuit of a more coordinated, responsive, and outcome-oriented approach to service delivery. I therefore encourage all Ministries, Departments, and Agencies within the Health and Education sectors to embrace the guide and work collectively towards its effective implementation for the benefit of all residents of Kwara State.

28/03/2025

Dr. Hauwa Nuru
Honourable Commissioner for Finance
Kwara State

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Abbreviations and Acronyms

LIST OF ABBREVIATIONS AND ACRONYMS

ACRONYM	MEANING
AOP	ANNUAL OPERATIONAL PLAN
BED	BASIC EDUCATION DELIVERY
BPS	BUDGET POLICY STATEMENT
COA	CHART OF ACCOUNTS
FCDO	FOREIGN, COMMONWEALTH AND DEVELOPMENT OFFICE
DPRS	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS
EMIS	EDUCATION MANAGEMENT INFORMATION SYSTEM
FSP	FISCAL STRATEGY PAPER
HMIS	HEALTH MANAGEMENT INFORMATION SYSTEM
HOPE	HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY
ICT	INFORMATION AND COMMUNICATION TECHNOLOGY
KPI	KEY PERFORMANCE INDICATOR
KWHIA	KWARA STATE HEALTH INSURANCE AGENCY
KWSPHCDA	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY
KWSUBEB	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD
LGA	LOCAL GOVERNMENT AREA
LGC	LOCAL GOVERNMENT COUNCIL
MDA	MINISTRY, DEPARTMENT AND AGENCY
M+E	MONITORING AND EVALUATION
MTEF	MEDIUM-TERM EXPENDITURE FRAMEWORK
MTSS	MEDIUM-TERM SECTOR STRATEGY
NCOA	NATIONAL CHART OF ACCOUNTS
PHC	PRIMARY HEALTH CARE
PFM	PUBLIC FINANCIAL MANAGEMENT
QPR	QUARTERLY PERFORMANCE REPORT
SESS	STATE EDUCATION SECTOR STRATEGY
SHSS	STATE HEALTH SECTOR STRATEGY
TESCOM	TEACHING SERVICE COMMISSION
UBEC	UNIVERSAL BASIC EDUCATION COMMISSION
UNICEF	UNITED NATIONS CHILDREN'S FUND
USAID	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
WASH	WATER, SANITATION AND HYGIENE
WHO	WORLD HEALTH ORGANIZATION

ADDITIONAL TERMS USED IN THE GUIDELINES

TERM	MEANING
ADMINISTRATIVE SEGMENT	NATIONAL CHART OF ACCOUNTS CLASSIFICATION USED TO IDENTIFY THE INSTITUTION RESPONSIBLE FOR EXPENDITURE OR REVENUE.
CAPITAL EXPENDITURE	EXPENDITURE INCURRED ON ACQUISITION, CONSTRUCTION, REHABILITATION, OR IMPROVEMENT OF LONG-TERM ASSETS.
CONSOLIDATED ANNUAL WORK PLAN	INTEGRATED PLANNING DOCUMENT COMBINING STATE AND LOCAL GOVERNMENT ACTIVITIES, BUDGETS, AND IMPLEMENTATION SCHEDULES.
DEVELOPMENTAL PROJECT	PROJECT WHOSE BENEFITS ACCRUE DIRECTLY TO CITIZENS AND SERVICE BENEFICIARIES.

OTHER RECURRENT EXPENDITURE	OPERATING EXPENDITURES REQUIRED FOR ROUTINE GOVERNMENT FUNCTIONS.
PERSONNEL EXPENDITURE	EXPENDITURE RELATED TO SALARIES, WAGES, ALLOWANCES, AND STAFF BENEFITS.
PROGRAMME SEGMENT	NCOA CLASSIFICATION LINKING EXPENDITURES TO PROGRAMMES AND OBJECTIVES.
PUBLIC INVESTMENT	GOVERNMENT EXPENDITURE ON INFRASTRUCTURE, FACILITIES, EQUIPMENT, AND OTHER LONG-TERM ASSETS.
WORK PLAN YEAR	FISCAL YEAR FOR WHICH PROGRAMMES, PROJECTS, AND BUDGETS ARE PREPARED.

1.0 Introduction

The Annual Consolidated Work Planning Guideline serves as a practical framework for the preparation, coordination, and consolidation of workplans within the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors. The guideline outlines the processes, requirements, and standards necessary to ensure that planning and budgeting activities are carried out in a structured, transparent, and results-oriented manner.

Within the broader Education and Health sectors, Basic Education Delivery and Primary Health Care constitute critical sub-sectors that directly influence human capital development and service delivery outcomes. As such, effective planning and resource management are essential to achieving sector objectives and improving access to quality services.

This guideline promotes a harmonized approach to annual work planning by enabling Ministries, Departments, Agencies, and Local Government Authorities to align their programs, projects, and activities with the State's development priorities, approved budget framework, and sector strategies. It also supports informed decision-making, prudent resource utilization, and greater accountability in public expenditure management.

The consolidated workplans produced through this process will provide a basis for tracking implementation progress, assessing performance, measuring results, and strengthening accountability across the BED and PHC sub-sectors. They will also facilitate improved coordination among implementing institutions and development partners involved in delivering education and primary healthcare services.

The Annual Work Planning Template, developed in Microsoft Excel format, has been adopted by the State Government as the standard tool for preparing and consolidating annual workplans for the Basic Education Delivery and Primary Health Care sub-sectors. The template provides a uniform platform for capturing programs, activities, budgets, funding sources, and implementation timelines.

Objectives of the Consolidated Annual Work Plan

The Consolidated Annual Work Plan is intended to:

- Strengthen coordination and integration of planning and budgeting processes across the Basic Education and Primary Health Care sub-sectors.
- Improve the efficiency and effectiveness of program implementation through better alignment of activities and resources.
- Encourage responsible financial management and ensure optimal utilization of available funds.
- Enhance performance monitoring, reporting, evaluation, and accountability in service delivery.

Purpose of the Guideline

This guideline has been developed to:

1. Provide a systematic approach for developing integrated annual workplans that capture all programmes, projects, and activities within the Basic Education Delivery and Primary Health Care sub-sectors.
2. Establish a common framework for the preparation of annual budgets at both State and Local Government levels, ensuring consistency in planning and resource allocation.
3. Promote alignment between annual workplans, sector policies, strategic plans, and Annual Operational Plans (AOPs) to support coherent implementation and effective budget execution.

4. Ensure that BED and PHC workplans and budgets are prepared within approved expenditure ceilings and available funding allocations.
5. Facilitate compliance with the National Chart of Accounts (NCoA), including the relevant economic, administrative, functional, and programme classifications.
6. Ensure that personnel-related expenditures for frontline service providers—including salaries, allowances, benefits, and recruitment costs—are adequately reflected, with clear identification of the responsible funding authority, whether State Government or Local Government Council.
7. Support evidence-based prioritization of capital projects and investments using established investment selection criteria and applicable public investment management guidelines (see Annex 1).
8. All capital projects captured in the budget shall include the appropriate National Chart of Accounts (NCoA) location codes to facilitate geotagging and geographical tracking of investments across Kwara State. In addition, project costing shall comply with approved standards, while implementation shall adhere to established physical and financial reporting requirements as outlined in Annex 2.
9. The work planning process shall clearly indicate the implementation timeline for each programme, project, and activity. This will provide the basis for effective cash flow forecasting and support the preparation of Annual Operational Plans (AOPs) following the approval of the State budget.

To ensure consistency between planning and budgeting, all relevant Ministries, Departments, and Agencies (MDAs) at both the State and Local Government levels are expected to work in close collaboration during the preparation of annual workplans. The expenditure items and funding allocations contained in the Consolidated Annual Work Plan should correspond directly with those reflected in the approved annual budget.

Sections 2 and 3 of this Guideline provide detailed instructions on the application of the Microsoft Excel-based Work Planning Template used for the preparation and consolidation of workplans. Section 4 outlines the procedures for utilizing the BED and PHC workplans in the development of annual budget proposals by State MDAs and Local Government Councils across Kwara State.

Furthermore, Annex 1 provides guidance on the selection and prioritization of public investment projects, while Annex 2 sets out the requirements for performance, physical, and financial reporting to support effective programme implementation and accountability.

2.0 Template Format and Structure

The Consolidated Annual Work Planning Template has been designed as a comprehensive planning and budgeting tool for the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors in Kwara State. The template consists of ten interconnected worksheets that facilitate data entry, project prioritization, budget preparation, expenditure analysis, and reporting.

The worksheets are described as follows:

1. Calibration Worksheet

This worksheet serves as the control dashboard of the template. It is used to select the relevant planning parameters, including the State, sector, planning year, approved expenditure ceilings for both the State and Local Government Councils, and the Ministries, Departments, and Agencies (MDAs) participating within the selected sub-sector.

2. KPI Identification Worksheet

The Key Performance Indicator (KPI) worksheet captures the expected outputs associated with each strategic priority. It also records baseline values and annual performance targets to support results-based planning and performance monitoring.

3. Project Identification and Prioritization Worksheet

This worksheet is used to compile all proposed projects and interventions. Each project is assessed against approved selection criteria and assigned a score, enabling projects to be ranked according to their relative importance and expected contribution to sector objectives.

4. Project Costing and Activity Planning Worksheet

This worksheet facilitates the detailed costing of projects and activities. Expenditures are classified according to economic categories such as Personnel, Other Recurrent Costs, and Capital Expenditure. The worksheet also captures the implementation schedule for each activity on a monthly basis.

5. Aggregate Costing Worksheet

This reporting worksheet provides a consolidated summary of projected expenditures and compares them against approved budget ceilings across the major economic classifications, including Personnel, Other Recurrent Expenditure, and Capital Expenditure.

6. Expenditure by Programme Worksheet

This worksheet presents expenditure information by programme and objective, showing the allocation of personnel, recurrent, and capital resources across the various programme areas.

7. Expenditure by Priority Worksheet

This reporting sheet displays expenditure allocations according to project rankings generated from the Project Identification and Prioritization Worksheet. It enables decision-makers to assess resource distribution based on established priorities.

8. Expenditure by MDA Worksheet

This worksheet provides a breakdown of expenditures by Ministries, Departments, Agencies, and Local Government Councils within the sector. The report categorizes spending into Personnel, Other Recurrent, and Capital Expenditure.

9. Administrative Codes (ADMIN.C) Worksheet

This worksheet is used for the entry and management of approved Administrative Segment Codes in accordance with the National Chart of Accounts (NCoA) and Kwara State's coding structure.

10. Programme Codes (PROG.C) Worksheet

This worksheet captures approved Programme Segment Codes and supports the classification of programmes and projects in line with the State's planning and budgeting framework.

Data Entry and Worksheet Protection

To ensure data integrity and maintain the accuracy of automated calculations, the template uses colour-coded cells to guide users during data entry.

- **Yellow cells** are designated for user input and should be used for entering planning, budgeting, project, and activity information.
- **White cells** contain embedded formulas and automated calculations and are protected from editing.
- Worksheet protection may only be removed when authorised adjustments are required. This safeguard helps prevent accidental modification or deletion of formulas and reporting functions within the template.

The worksheets are also colour-coded according to their specific functions:

- **Blue and Orange Worksheets:** Data-entry and planning worksheets used for entering project information, budgets, targets, and implementation schedules.
- **Green Worksheets:** Automated reporting worksheets that generate expenditure summaries and analytical reports. These worksheets are protected and do not require user input.
- **Yellow Worksheet:** A reporting worksheet that allows users to generate MDA-specific reports through a drop-down selection feature.
- **Purple Worksheet:** A dedicated worksheet for entering and maintaining Administrative Segment Codes applicable to Kwara State.

The design and structure of the template promote consistency, transparency, accountability, and efficiency throughout the planning, budgeting, implementation, monitoring, and reporting processes for the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors in Kwara State.

Figure 1 Calibration Worksheet

Enter State	Kwara State
Enter Sub-sector (Basic Education or Primary Health)	04
Enter Sector Code(Programme Segment Level 1)	2025
Enter Current Year	2026
WorkPlan for Year	

TABLE 2.1: 2026 BUDGET CEILINGS FOR THE PRIMARY HEALTH CARE (PHC) SUB-SECTOR – KWARA STATE

BUDGET CATEGORY	KWARA STATE GOVERNMENT [₦]	LOCAL GOVERNMENT COUNCILS [₦]	TOTAL [₦]
PERSONNEL EXPENDITURE CEILING	2,588,891,011.00	5,177,782,021.00	7,766,673,032.00
OTHER RECURRENT EXPENDITURE CEILING	128,519,878.00	257,039,757.00	385,559,635.00
CAPITAL EXPENDITURE CEILING	2,333,333,333.00	4,666,666,667.00	7,000,000,000.00
TOTAL PHC BUDGET CEILING	5,050,744,222.00	10,101,488,445.00	15,152,232,667.00

MDAs Contributing to the Primary Health Care (PHC) Sub-Sector in Kwara State

S/N	MDA Name	
1	Ministry of Health	052100100100
2	Kwara State Primary Health Care Development Agency (KWSPHCDA)	052100300100
3	Kwara State Health Insurance Agency (KWHIA)	052100200100
4	Hospitals Management Board (HMB)	052110200100
5	Kwara State University Teaching Hospital (Kwasuth)	052102600100
6	Ministry of Finance	011100100100
7	Ministry of Planning and Economic Development	011300100100
8	Planning and Budget Commission	011300200100
9	Ministry of Local Government, Chieftaincy Affairs and Community Development	011700100100
10	Kwara State Drug Management Agency / Medical Stores Management Unit	052101200100
11	Kwara State Primary Healthcare Training and Human Resource Unit	052100400100
12	State Health Management Information System (HMIS) Unit	052100500100

Table 2.2: Indicative 2026 Budget Ceilings for Primary Health Care by Local Government Council – Kwara State

S/N	LOCAL GOVERNMENT COUNCIL	PERSONNEL BUDGET CEILING	OTHER RECURRENT BUDGET CEILING	CAPITAL BUDGET CEILING
1	ASA	1.00	10.00	100.00
2	BARUTEN	2.00	20.00	200.00
3	EDU	3.00	30.00	300.00

4	EKITI	4.00	40.00	400.00
5	IFEODUN	5.00	50.00	500.00
6	IREPODUN	6.00	60.00	600.00
7	ISIN	7.00	70.00	700.00
8	KAIAMA	8.00	80.00	800.00
9	MORO	9.00	90.00	900.00
10	OFFA	10.00	100.00	1,000.000
11	OKE-ERO	11.00	110.00	1,100.00
12	OYUN	12.00	120.00	1,200.00

Section 1 – Calibration and Domestication Summary

The **Calibration and Domestication Summary** section is located in the **Calibration Worksheet**, specifically within **Column B, Rows 1–5**. This section is used to configure key planning parameters that form the basis for the preparation of the Consolidated Annual Work Plan for the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors in Kwara State.

The fields should be completed as follows:

• Cell B1 – State Selection

Select **Kwara State** from the drop-down list provided. This selection activates the State-specific planning, budgeting, and reporting parameters embedded within the template.

• Cell B2 – Sub-Sector Selection

Select the applicable sub-sector from the available options. The options include:

- Basic Education Delivery (BED)
- Primary Health Care (PHC)

The selected sub-sector will determine the budget ceilings, programme classifications, and reporting outputs generated by the template.

• Cell B3 – Sector Programme Code

Upon selecting the sub-sector, the corresponding **National Chart of Accounts (NCoA) Programme Segment Sector Code** for the parent sector will be generated automatically. Users are not required to enter data into this cell.

• Cell B4 – Planning Year Selection

Select the current planning year from the drop-down menu. This represents the year during which the work plan is being prepared. For example, when preparing the 2027 Annual Work Plan, the planning year should be entered as **2026**.

• Cell B5 – Work Plan Year

The work plan year will automatically populate based on the year selected in Cell B4. This represents the fiscal year for which the Consolidated Annual Work Plan and Budget are being developed.

The Calibration and Domestication Summary ensures consistency in planning assumptions and provides the foundation upon which all subsequent worksheets, budget calculations, programme classifications, and expenditure reports are generated.

Section 2 – Sector Budget Ceilings

The Medium-Term Sector Strategy (MTSS) provides a framework for linking government policies, strategic priorities, and available financial resources over a three-year period. It enables Ministries, Departments, Agencies (MDAs), and Local Government Councils to align planned interventions with the State’s fiscal outlook while ensuring that expenditure remains within approved budget limits.

The **Sector Budget Ceiling** section of the Calibration Worksheet is designed to capture the approved expenditure ceilings for the selected sub-sector and compare them with projected costs generated through the work planning process. This ensures that planned activities, programmes, and projects are financially sustainable and consistent with the State's fiscal strategy.

The completion of this section should be undertaken as follows:

- The three MTSS years will automatically populate in **Cells B8, C8, and D8** based on the planning year selected in **Cell B4**.
- Users should enter the approved expenditure ceilings as contained in the Fiscal Strategy Paper (FSP), Budget Policy Statement (BPS), or other approved budget documents.
- The expenditure ceilings should be entered under the following classifications:
 - **Personnel Budget Ceiling** in Cells **B9, C9, and D9**.
 - **Other Recurrent Budget Ceiling** in Cells **B10, C10, and D10**.
 - **Capital Budget Ceiling** in Cells **B11, C11, and D11**.
- The **Total Budget Ceiling** for each MTSS year will be generated automatically in Cells **B12, C12, and D12**.

The budget ceilings entered in this section serve as expenditure limits for the preparation of annual work plans and budget proposals within the selected sub-sector.

Section 3 – MDAs within the Sub-Sector

A sub-sector comprises a group of institutions that collectively contribute to the achievement of specific sector objectives and service delivery outcomes. In Kwara State, the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors involve multiple Ministries, Departments, Agencies (MDAs), and Local Government Councils working towards common goals.

This section of the Calibration Worksheet is used to identify all participating MDAs within the selected sub-sector. MDAs are selected through the drop-down lists provided in the designated blue cells.

The list of available MDAs is automatically generated from the **ADMIN.C Worksheet**, which contains the approved Administrative Segment Codes under the National Chart of Accounts (NCoA).

Users should note the following:

- Only MDAs selected in the Calibration Worksheet will be available for selection in subsequent worksheets.
- Any MDA not selected at this stage will be excluded from project planning, budgeting, costing, and reporting processes within the template.
- It is therefore important to ensure that all relevant State and Local Government institutions contributing to the sub-sector are included during the calibration process.

Section 4 – Local Government Councils and Budget Ceilings

The Local Government Councils within Kwara State are automatically generated once the State is selected in the Calibration Worksheet.

This section is used to capture the approved expenditure ceilings for each Local Government Council participating in the selected sub-sector. The ceilings should be entered under the three major economic classifications:

- Personnel Expenditure
- Other Recurrent Expenditure
- Capital Expenditure

The information provided in this section enables the consolidation of State and Local Government budgets into a single sub-sector work plan and supports expenditure analysis across all implementing entities.

Users are required to enter the approved budget ceilings for each Local Government Council in the designated blue cells. These ceilings should correspond with the approved budget framework for the planning year.

3.2 KPI Identification Worksheet

The Key Performance Indicator (KPI) Identification Worksheet provides the results framework for the selected sub-sector. It captures the expected outputs of programmes and priorities, establishes baseline performance levels, and sets annual targets to support monitoring, evaluation, and performance management.

The worksheet enables implementing agencies to clearly define measurable indicators that will be used to assess progress and determine whether planned interventions are achieving the desired outcomes.

The KPI Identification Worksheet is structured into six key sections:

- **Priority Area**

This section identifies the strategic priority or focus area being addressed by the programme, project, or intervention.

- **Linkage to Sector Programme**

This section establishes the relationship between the identified priority and the relevant programme within the sector framework.

- **Expected Output**

This section specifies the tangible results or deliverables expected from the implementation of planned activities.

- **Output KPI**

This section identifies the key performance indicators that will be used to measure achievement of the expected outputs.

- **Output KPI Baseline**

This section records the current performance level or starting point against which progress will be measured.

- **Output Target**

This section captures the performance target to be achieved during the work plan year.

The KPI Identification Worksheet provides the basis for performance tracking, reporting, and evaluation and ensures that planned expenditures are linked to measurable service delivery results within the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors in Kwara State. The KPI Identification worksheet is shown in Figure 2 below.

Figure 2 KPI Identification Worksheet

Identify Primary Healthcare Sub-Sector Priorities	Linkage to Sector Programme	Expected Output	Output KPI	Output KPI Baseline		Output Targets
				Value	Year	2026
aa	040502 - Planned Preventive Maintenance (PPM)	Enhance the standard infrastructure in health system	percentage increase in infrastructure in health services delivery	N/A	N/A	20%
bb	040503 - Facility electrification, water and sanitation	Enhance the standard infrastructure in health system	percentage increase in infrastructure in health services delivery	N/A	N/A	20%
cc	040601 - Sustainable drug supply	Enhance 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

Section 2 – Linkage to Sector Programme

For each priority area identified within the sub-sector, users are required to select the corresponding Sector Programme from the drop-down menu provided. Care should be taken to ensure that each priority is linked to the most relevant programme within the sector framework, as this linkage forms the basis for project planning, budgeting, performance monitoring, and reporting.

Section 3 – Expected Output

The expected output for each programme should be entered in **Column C**. Outputs represent the immediate and measurable results that are expected to be achieved through the implementation of a programme or intervention. They are the direct products, services, or deliverables generated from programme activities.

Section 4 – Output Key Performance Indicator (KPI)

The Key Performance Indicator (KPI) associated with each output should be entered in **Column D**. KPIs are quantifiable measures used to assess the extent to which programme outputs are achieved. The selected indicators should be specific, measurable, relevant, and aligned with the objectives of the programme.

Section 5 – Output KPI Baseline

The baseline value for each KPI should be entered in **Column E**, while the year in which the baseline data was obtained should be recorded in **Column F**. The baseline represents the current level of performance prior to the implementation of the planned intervention and serves as a reference point for measuring progress and results.

Section 6 – Output Targets

The performance targets for the work-plan year should be entered in the designated target columns. These targets represent the level of achievement expected during the implementation period and should be realistic, measurable, and aligned with available resources and sector priorities.

3.3 Project Identification and Prioritisation Worksheet

The Project Identification and Prioritisation Worksheet is used to identify, assess, rank, and prioritise all projects and interventions proposed under the selected sub-sector. This worksheet applies a structured scoring methodology to ensure that available resources are directed towards projects that contribute most effectively to the achievement of sector objectives.

For the purpose of this template, a project refers to a collection of related activities and expenditures designed to deliver a specific output or outcome. Projects may consist of both recurrent and capital expenditure components.

Project prioritisation is based on a combination of strategic and operational considerations, including:

- Contribution to the achievement of sector objectives.
- Whether the project is ongoing, perpetual, or newly proposed.
- The classification of the project as developmental or administrative.
- The anticipated completion period and expected benefits.

The worksheet allows for the assessment of up to 500 individual projects.

Completion of Columns C to U

1. Column C – Programme Code

Select the relevant programme code from the drop-down menu. The programme codes are generated from the approved Programme Segment Codes contained in the PROG.C Worksheet.

2. Column D – Project Name/Description

Enter the title or description of the project. Multiple projects may be linked to a single programme; therefore, the same programme code may appear in several rows where more than one project contributes to the programme objective.

3. Column E – Implementing MDA

Select the Ministry, Department, Agency, or Local Government Council responsible for implementing the project. Where a project receives funding from both the State Government and Local Government Councils, separate entries should be created for each funding source while maintaining identical project scores and prioritisation assessments.

4. Columns F to N – Contribution to Sector Objectives

The sector objectives defined within the Programme Segment Coding Structure will automatically populate the column headings in Cells F3 to N3.

Each project should be assessed according to its contribution to the achievement of these objectives. Users should select the appropriate level of contribution from the drop-down menu using the following categories:

- Very Strong Contribution
- Moderate Contribution
- Weak Contribution
- No Contribution

The scoring generated from these selections forms a significant component of the overall project ranking process.

5. Columns O to Q – Additional Prioritisation Criteria

These columns capture supplementary factors used in project assessment and ranking.

Project Status (Column O)

Users should indicate whether the project is:

- Ongoing
- Perpetual
- New

Projects that are already under implementation may receive additional consideration during prioritisation due to existing commitments and expected completion requirements.

Nature of Project (Column Q)

Users should classify each project as either:

- Developmental
- Administrative

Developmental projects generally focus on service delivery improvements, infrastructure, programme expansion, and sector outcomes, while administrative projects support institutional operations, governance, coordination, and management functions.

Projects classified under recurrent expenditure are typically categorized as administrative interventions unless they directly contribute to frontline service delivery and programme outcomes.

Administrative projects are generally those associated with the internal operations and institutional effectiveness of an MDA and are typically reflected under recurrent expenditure in the Project Costing Worksheet. These projects support the day-to-day functioning of government institutions and may include the procurement of office furniture, office equipment, information technology infrastructure, motor vehicles, office renovation, staff development, and other operational support activities.

In contrast, developmental projects are interventions whose benefits are delivered directly to citizens, communities, or intended beneficiaries outside the implementing MDA. Examples include the acquisition of medical equipment for health facilities, construction or rehabilitation of schools, provision of water supply infrastructure, procurement of agricultural inputs and machinery, construction of primary healthcare centres, and other projects aimed at improving public service delivery and socio-economic outcomes.

6. Project Score and Ranking (Columns R and S)

The template automatically calculates the cumulative score for each project based on the assessment criteria completed in Columns F to Q. The total project score will be generated in **Column R**, while the corresponding project ranking will appear in **Column S**.

Users are not required to enter any information in these columns, as all calculations and rankings are automated within the worksheet. The ranking provides a basis for determining project priority during budget preparation and resource allocation.

7. Project Location (Column T)

The physical location of each project should be selected in **Column T** using the available drop-down options. For projects implemented at the Local Government level, the relevant Local Government Area (LGA) should be selected.

The list of Local Government Areas displayed in the drop-down menu is generated automatically based on the State selected in **Cell B1** of the Calibration Worksheet. Therefore, users must ensure that **Kwara State** has been selected before completing this section.

The location information captured in this column supports project geotagging, expenditure tracking, geographical analysis, and reporting in accordance with the National Chart of Accounts (NCoA) requirements.

3.4 Project Costing and Activity Planning Worksheet

The Project Costing and Activity Planning Worksheet is used to prepare detailed cost estimates for all projects approved through the Project Identification and Prioritisation process. The worksheet enables users to break down projects into specific activities, assign costs to each activity, classify expenditures according to economic categories, and schedule implementation timelines throughout the work-plan year.

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 Counterpart Programme	project counterpart payment	Capital													
2	040501 - Functional health facilities	Purchase of furniture for PHC Board offices	government project	Capital													
3	040101 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of Motor Vehicles 1 No. Of 18 Seater and 1 No. Of Hilux	project counterpart payment	Capital													
4	040501 - Functional health facilities	Purchase of Equipment for DMA/Medical Store	project counterpart payment	Capital													

Within the Project Costing and Activity Planning Worksheet, **Column B** is reserved for the serial number, while the information contained in **Columns C and D** (Programme Code and Project Name) is automatically generated from the corresponding entries in the Project Identification and Prioritisation Worksheet. Users are therefore only required to complete **Columns E to AF** as described below.

1. Column E – Project Activities/Components

Enter the major activities or components associated with each project in Column E. Since the worksheet is designed for planning and budgeting purposes rather than detailed Bills of Quantities (BoQ), users should consolidate similar activities into broad expenditure categories. A maximum of seven activity lines is provided for each project; therefore, activities should be grouped appropriately to fit within the available space.

2. Column F – Expenditure Classification

Using the drop-down menu provided, select the applicable expenditure category for each activity. The available classifications are:

- Personnel Expenditure
- Other Recurrent Expenditure
- Capital Expenditure

This classification enables the template to generate expenditure summaries and budget reports in accordance with the National Chart of Accounts (NCoA) and the Medium-Term Sector Strategy (MTSS) framework.

3. Column G – Implementing MDA

The implementing Ministry, Department, Agency, or Local Government Council selected during the Project Identification and Prioritisation stage will automatically populate this column. No manual entry is required.

4. Column H – Quantity/Unit

Enter the quantity, volume, or unit measurement associated with each project activity for the work-plan year. Examples may include the number of classrooms to be renovated, health facilities to be equipped, healthcare workers to be trained, or kilometres of roads to be rehabilitated.

5. Column K – Unit Cost

Enter the estimated cost per unit for each activity. Cost estimates should be based on approved costing standards, prevailing market rates, government benchmarks, and other relevant pricing guidelines applicable within Kwara State.

6. Column O – Budget Requirement

The total budget requirement for each activity will be calculated automatically by the template based on the quantity entered and the corresponding unit cost. The resulting expenditure value will be displayed in the relevant cells within Column O.

7. Columns S to AF – Activity Implementation Schedule

Columns S to AF are used to indicate the months during which each activity will be implemented. Users should enter the figure “1” in the corresponding month(s) to show when the activity is expected to occur.

This scheduling information supports:

- Annual Operational Plan (AOP) preparation;
- Cash flow forecasting;
- Procurement planning;
- Project monitoring and reporting; and
- Budget execution management.

The activity schedule should reflect realistic implementation timelines and should be aligned with anticipated funding availability during the fiscal year.

3.5 Report Worksheets

The Report Worksheets consolidate and summarize all information entered into the planning, prioritisation, and costing worksheets. These worksheets automatically generate expenditure analyses, budget summaries, and management reports required for decision-making and budget preparation.

The Report Worksheets are protected and do not require users to enter or modify information. The only exception is the **Projects by MDA Worksheet**, which allows users to select an MDA from a drop-down list in order to generate MDA-specific reports.

The reporting section consists of five worksheets designed to support Ministries, Departments, Agencies, and Local Government Councils in the preparation of annual budget proposals and expenditure analyses.

3.5.1 Aggregate Costings Worksheet

The Aggregate Costings Worksheet provides a consolidated summary of all planned expenditures captured within the work-plan template. Its primary purpose is to compare projected expenditure requirements against the approved budget ceilings established for the sub-sector.

The worksheet supports expenditure control by ensuring that planned costs remain within the approved limits specified under the Medium-Term Sector Strategy (MTSS), Fiscal Strategy Paper (FSP), Budget Policy Statement (BPS), and annual budget framework.

Specifically, the worksheet aggregates expenditures under the three major economic classifications:

- Personnel Expenditure
- Other Recurrent Expenditure
- Capital Expenditure

The worksheet automatically compares the total projected expenditure against the approved ceiling for each expenditure category and highlights any variances. This enables planners and budget officers to identify areas where proposed expenditures exceed approved limits and make necessary adjustments before final budget submission.

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 infrastru	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 n	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	Budget Requirement for	Budget Requirement for	Budget Requirement for
								Plan (P) – Personnel	Plan (P) – Other	Plan (P) – Capital	Plan (P) – Total
								2026	2026	2026	2026
Total Budget Requirement								-	-	-	-
1	040501 - Sustainable drug supply	Purchase of Working Cold Room (Solar)	051100400100 - State AIDS Control Agency	Development	31	1	Very Strong	0	0	0	0
2	040501 - Sustainable drug supply	Personnel Cost of PHC Workers	051100300100 - State Primary Health Care Board	Administrative	31	1	Very Strong	0	0	0	0
3	040501 - Functional health facilities	Routine Maintenance of PHCs	051100300100 - State Primary Health Care Board	Administrative	31	1	Very Strong	0	0	0	0
4	040501 - Functional health facilities	Completion, Furnishing of NCH structures and UNICEF supported Programme Coupler and Programme	LOCAL GOVERNMENTS	Development	30	4	Very Strong	0	0	0	0
5	040501 - Functional health facilities	Purchase of furniture for PHC Board offices	051100100100 - Ministry of Health	Development	30	4	Very Strong	0	0	0	0
6	040501 - Legal, policy, regulations and standards, guidelines and protocols development and review	Purchase of Motor Vehicles (No. Of 18 Seater and 1No. Of Hilux	051100300100 - State Contributory Health Management Authority	Development	30	4	Very Strong	0	0	0	0
7	040501 - Sustainable drug supply	Purchase of Medical equipments for PHCs	051110300100 - Bureau for Substance Abuse Prevention & Treatment	Development	29	7	Very Strong	0	0	0	0
8	040501 - Sustainable drug supply	Purchase of medical equipment to meet the standard of MSP	051100100100 - Ministry of Health	Development	28	8	Moderate	0	0	0	0
9	040501 - Functional health facilities	Purchase of Equipment for DHA/Medical Store	051100300100 - State Primary Health Care Board	Development	26	9	Moderate	0	0	0	0
10	040501 - Sustainable drug supply	Procurement of quality Control lab. equip.	051100300100 - 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	Other Recurrent Expenditure	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	State Contributory Health Management Authority (K	0.00	0.00	0.00	0.00
052100300100	State Primary Health Care Board	1,000,000.00	6,000,000.00	10,000,000.00	17,000,000.00

3.5.2 Projects by MDA Worksheet / Local Government Councils

The Projects by MDA Worksheet provides a detailed summary of all projects assigned to a specific Ministry, Department, Agency (MDA), or Local Government Council participating in the selected sub-sector. The worksheet presents project information across the three major economic classifications—Personnel, Other Recurrent, and Capital Expenditure—and also displays the corresponding monthly implementation schedule for each activity.

To generate a report for a specific MDA or Local Government Council, users should select the desired institution from the drop-down menu provided in **Cell F1**. Once selected, the worksheet automatically displays all projects, activities, budget allocations, and implementation timelines associated with that institution.

This worksheet supports project monitoring, budget analysis, implementation tracking, and annual budget preparation by providing institution-specific expenditure information within the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors.

3.6 Chart of Accounts (CoA) Worksheets

The Consolidated Annual Work Planning Template includes two supporting worksheets that contain the approved coding structures required for planning, budgeting, expenditure classification, and reporting under the National Chart of Accounts (NCoA).

ADMIN.C Worksheet

The ADMIN.C Worksheet contains the approved Administrative Segment Codes for Kwara State. These codes identify Ministries, Departments, Agencies, Local Government Councils, and other implementing institutions involved in the delivery of BED and PHC services.

This worksheet must be fully populated before commencing the calibration process, as the Administrative Codes are used to generate MDA selections and expenditure reports throughout the template.

PROG.C Worksheet

The PROG.C Worksheet contains the approved Programme Segment Codes applicable to the selected sector and sub-sector. These codes provide the framework for linking projects, activities, outputs, and expenditures to strategic programmes and sector objectives.

Like the ADMIN.C Worksheet, the Programme Codes Worksheet should be completed before work begins on the Calibration Worksheet, as programme information is automatically referenced throughout the planning and budgeting process.

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

The Consolidated Annual Work Plans for Basic Education Delivery (BED) and Primary Health Care (PHC) serve as the principal instruments for translating the goals, priorities, and strategies contained in the Kwara State Development Plan, State Education Sector Strategy, Health Sector Strategy, and Annual Operational Plans into implementable annual budgets.

The work planning process ensures that policy priorities are directly linked to resource allocation and implementation activities, thereby strengthening the relationship between planning, budgeting, and service delivery.

The BED and PHC Work Plans are developed as integral components of the annual budget preparation process for both the Kwara State Government and the sixteen (16) Local Government Councils. In accordance with the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Local Government Councils share responsibility with State Governments for the provision and maintenance of basic education and primary healthcare services.

The consolidated work planning approach combines the resources, programmes, projects, and activities of both tiers of government into a unified planning framework. This approach promotes coordination, reduces duplication of efforts, strengthens accountability, and ensures that available resources are directed toward agreed sector priorities.

The BED Work Plan shall be prepared by relevant education sector MDAs in collaboration with the Education Departments of Local Government Councils, while the PHC Work Plan shall be prepared by health sector MDAs in partnership with the Health Departments of Local Government Councils. The Kwara State Planning and Budget Commission shall provide technical guidance and coordination throughout the process.

All work plans must reflect:

- Sector objectives and strategic priorities;
- Approved Medium-Term Expenditure Framework (MTEF) projections;
- Fiscal Strategy Paper (FSP) allocations;
- Available financial resources; and
- Approved budget ceilings.

Furthermore, all programmes, projects, and expenditure items contained in the Consolidated Annual Work Plans must correspond directly with the approved budgets of participating State MDAs and Local Government Councils.

Annex 1 – Public Investment Management Guidelines

1.0 Introduction

Public investment refers to government expenditure on the acquisition, construction, expansion, rehabilitation, or modernization of long-term public assets that support service delivery and socio-economic development.

Within the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors in Kwara State, public investments include school infrastructure, classrooms, health facilities, medical equipment, furniture, water and sanitation facilities, information technology infrastructure, and other assets required to improve educational and healthcare outcomes.

These investments play a vital role in strengthening human capital development and enhancing access to quality public services across the State.

2.0 Public Investment Management Guidelines

2.1 Objective of the Guidelines

The purpose of these guidelines is to establish a systematic framework for identifying, prioritizing, budgeting, implementing, monitoring, and evaluating capital investments within the BED and PHC sub-sectors.

The guidelines are intended to ensure that public resources are allocated efficiently, projects are selected transparently, and investments generate measurable improvements in service delivery outcomes.

2.2 Determination of Annual and Medium-Term Expenditure Ceilings

The Kwara State Ministry of Finance, in collaboration with the Planning and Budget Commission and other relevant institutions, shall prepare the Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in accordance with the provisions of the Kwara State Fiscal Responsibility Law and other applicable public financial management regulations.

The MTEF/FSP shall identify projected resources from:

- Statutory allocations;
- Internally Generated Revenue (IGR);
- Grants and donor support;
- Development partner financing;

- Loans and credit facilities; and
- Other lawful sources of government revenue.

Based on these projections, expenditure ceilings shall be established for BED and PHC investments at both State and Local Government levels to guide annual budget preparation and implementation.

2.3 Identification of Projects

Relevant stakeholders within the education and health sectors shall identify projects and interventions required to achieve sector objectives and improve service delivery performance.

The identification process should ensure that all critical investment requirements are documented and aligned with sector priorities.

2.4 Project Scope and Feasibility Assessment

All proposed projects shall undergo an assessment to determine:

- Project scope and specifications;
- Technical feasibility;
- Cost implications;
- Implementation timelines;
- Sustainability requirements; and
- Expected outputs and outcomes.

The assessment shall also identify the recurrent expenditure implications associated with operating and maintaining completed investments.

2.5 Project Prioritization and Selection

Given the limitations of available resources, projects shall be evaluated and ranked based on:

- Alignment with sector objectives;
- Status as ongoing or new projects;
- Expected developmental impact;
- Readiness for implementation;
- Value for money considerations; and
- Expected completion period.

Only projects that satisfy the approved prioritization criteria and fall within available budget ceilings shall be included in the Consolidated Annual Work Plan and Budget.





MINISTRY OF FINANCE
PMB 1377, Ahmadu Bello Way, Ilorin, Kwara State

30th, March, 2025

CIRCULAR NO: MOF/PH/2026/VOL.I/HOPE

CIRCULAR FOR ADOPTION OF THE CONSOLIDATED ANNUAL WORKPLAN GUIDELINES FOR BASIC EDUCATION DELIVERY (BED) AND PRIMARY HEALTH CARE (PHC) SUB-SECTORS

The Kwara State Government remains committed to strengthening planning, budgeting, resource allocation, and service delivery across the Education and Health sectors in line with the objectives of the Nigeria Human Capital Opportunities for Prosperity and Equity (HOPE) Programme and the State's development agenda.

Accordingly, all stakeholders involved in **Basic Education and Primary Healthcare** are now mandated to adhere to these guidelines and non-compliance will result in serious sanctions as deemed appropriate by the Kwara State Government.

The Guidelines provide a harmonized framework for annual work planning and budgeting, ensuring alignment with sector priorities, MTSS, AOPs, approved budget ceilings, and the National Chart of Accounts (NCoA).

All relevant institutions are hereby directed to adopt and utilize the Guidelines in the preparation of annual workplans, budget proposals, implementation plans, and performance reports.

A handwritten signature in green ink, appearing to read "Hauwa Nuru".

Dr. Hauwa Nuru
Honourable Commissioner for Finance
Kwara State

DISTRIBUTION:

1. Honourable Commissioner, Ministry of Education and Human Capital Development.
2. Honourable Commissioner, Ministry of Health.
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6. All Heads of Agencies and Parastatals under the Education Sector.
7. All Heads of Agencies and Parastatals under the Health Sector.
8. All Local Government Chairmen.
9. All Heads of Education Departments in the Sixteen (16) Local Government Councils.
10. All Heads of Health Departments in the Sixteen (16) Local Government Councils.