



## **KWARA STATE MINISTRY OF HEALTH**

Kwara State Ministry of Health Complex,  
PMB 1386, Fate Road Ilorin.

### **CIRCULAR NO: MOH/KWSG/PHC/2025/03**

Date: 30th March 2025

TO:

All Directors, Ministry of Health  
Executive Secretary, KWSPHCDA  
All LGA Directors of PHC  
All PHC Facility In-Charge  
All Heads of Units, SMOH & KWSPHCDA  
All Development Partners

FROM: Honorable Commissioner for Health  
Kwara State Ministry of Health

### **MANDATORY ADOPTION AND IMPLEMENTATION OF THE GUIDELINES FOR THE PREPARATION OF THE 2026 PRIMARY HEALTHCARE BUDGET AND WORK PLAN**

#### **INTRODUCTION**

The Kwara State Ministry of Health, in collaboration with the Kwara State Primary Healthcare Development Agency and in line with the Kwara State Fiscal Responsibility Law 2022, has developed the Guidelines for the Preparation of the 2025 Primary Healthcare Budget and Work Plan.

1.2 The Guidelines standardize, streamline, and improve quality, transparency, and accountability of PHC budgeting across all 16 LGAs and state-level PHC programs

#### **2.0 MANDATE**

2.1 The attached Guidelines shall be **mandatory for use** by all MDAs, LGAs, and PHC facilities involved in the preparation of the 2025 PHC budget and work plan.

2.2 No 2025 PHC budget submission shall be accepted by the Ministry of Finance and Planning or KWSPHCDA unless prepared in full compliance with the Guidelines and submitted in the prescribed templates in Annexes 1–5.

### **3.0 SCOPE OF APPLICATION**

This circular applies to:

- a) All recurrent and capital PHC expenditure under state, LGA, and donor funding yearly
- b) All programs under the PHC basket, including MNCH, Immunization, Nutrition, Disease Control, and Health Systems Strengthening
- c) All budget officers, program managers, and M&E officers responsible for budget preparation and reporting

### **4.0 KEY DIRECTIVES**

**4.1 Timeline:** All submissions must reach KWSPHCDA PRS Unit not later than 15th November 2025

**4.2 Template Use: Annex 1** – Consolidated Work Plan Template must be used. No alternative formats accepted

**4.3 Coding:** All activities must use the approved Kwara State Chart of Accounts codes in Annex 2

**4.4 Costing:** Unit rates in Annex 3 shall be applied. Any deviation requires written approval from the Commissioner for Health

**4.5 Geotagging:** All capital projects must be geotagged and uploaded to the Kwara Projects Dashboard as per Annex 4 before payment approval

**4.6 Risk Management: Annex 5** – Risk and Mitigation Matrix must be completed for all submissions above NGN 10,000,000

### **5.0 COMPLIANCE AND SANCTIONS**

5.1 Non-compliance shall result in withholding of budget approvals, delayed fund releases, and administrative sanctions in line with the Kwara State Public Finance Management Law

5.2 KWSPHCDA and the PRS Department of SMOH shall conduct compliance checks and report monthly to the Hon. Commissioner  
6.0 SUPPORT AND ENQUIRIES  
6.1 Helpdesk: KWSPHCDA PRS Unit, Ilorin

6.2 Contact: prs@kwaphcda.ng | 08035753124

6.3 Guidelines and templates available at [www.kwaphcda.ng/resources](http://www.kwaphcda.ng/resources)

## 7.0 CONCLUSION

This directive takes immediate effect and supersedes all previous circulars on PHC budget preparation. All recipients must ensure wide dissemination and strict compliance.

Signed



Dr Amina Ahmed El-Imam  
Hon. Commissioner for Health Kwara State

**30/03/25**

**[Name]Distribution:**

Permanent Secretary, SMOH

Executive Secretary, KWSPHCDA

Hon. Chairmen, All 16 LGAs

Auditor General, Kwara State

Commissioner, Ministry of Finance and Planning

All Development Partners