



KWARA STATE MINISTRY OF HEALTH

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

GUIDELINES FOR PREPARATION AND SUBMISSION OF THE CONSOLIDATED WORK PLAN FOR KWARA STATE PRIMARY HEALTHCARE BUDGET

1. Purpose

These guidelines standardize the preparation, consolidation, and submission of the Kwara State Primary Healthcare [PHC] Work Plan to ensure alignment with state policy, fiscal discipline, and results-based budgeting. Compliance is mandatory for the Ministry of Health, Kwara State Primary Health Care Development Agency [KWSPHCDA], and all 16 Local Government Areas [LGAs]

2. Scope

The consolidated work plan must cover all PHC programs, projects, and recurrent operations funded by: State Government, LGAs, Federal Grants, Development Partners, and Internally Generated Revenue [IGR].

3. Minimum Requirements

The consolidated work plan shall:

i. Align with the State Health Sector Annual Operational Plan [AOP]

- All activities must be traceable to the Kwara State Health Sector AOP 2025 and the National Health Sector Strategic Plan II.
- Include all PHC programs: Maternal & Child Health, Immunization, Nutrition, Disease Surveillance, Family Planning, WASH in health facilities, and Community Health Services.
- Clearly map each activity to the relevant AOP objective, indicator, and target

- Exclude any activity not included in the approved AOP unless approved by the Commissioner for Health.

ii. Reflect the Projected Funding Envelope/Ceiling

- Use the indicative ceiling issued by the Ministry of Finance & Planning Commission in the 2025 Budget Call Circular.
- Present funding by source: State, LGA, Federal, Development Partner, IGR.
- Include a funding gap analysis where total activity cost exceeds the ceiling, with prioritization notes.
- All costings must be in NGN and exclude VAT where not applicable.

iii. Align with Chart of Accounts, Expenditure Classifications, and Program Segment

- Use the National Chart of Accounts as adopted by Kwara State.
- Structure the budget using the 4 segments:
 1. **Administrative:** 0521 – Ministry of Health; 0523 – KWSPHCDA; 0524 – LG PHC Departments
 2. **Economic:** 2101 Salaries, 2206 Training, 2301 Fixed Assets, 2302 Rehabilitation
 3. **Functional:** 7071 – Public Health Services
 4. **Program:** Use program codes for PHC, Immunization, MNCH, etc. as issued by the Ministry of Finance.

Note: No activity shall be coded outside the approved CoA[CoA]

iv. Reflect Recurrent Costs for Frontline Workers

Include detailed costing for:

- Salaries and allowances for doctors, nurses, midwives, CHEWs, JCHEWs, and community health officers.
- Benefits: pension, NHIS, leave allowance.
- Recruitment and replacement plans.

Specify funding source for each staff category: State-funded, LGA-funded, or Partner-supported.

Attach nominal roll and staff deployment plan per LGA and facility.

Any new recruitment must align with the Kwara State Establishment Circular and be approved by the Office of the Head of Service.

v. Capital Investments: Prioritization, Management, and Reporting

a. Prioritization Criteria

Capital projects must be scored and ranked using:

1. Service gap: facilities with <60% functionality per DHIS2
2. Population coverage and equity
3. Completion of ongoing/abandoned projects
4. Alignment with Ward Minimum Service Package
5. Counterpart funding availability

b. Investment Management Guidelines

- All new construction must follow Kwara State Public Works standards and approved BoQs.
- No project shall start without a signed MoU on counterpart funding and O&M plan.
- Include a 3-year O&M cost projection for each asset.

c. Geotagging

- All capital projects must be geotagged using the Kwara State Projects Dashboard app.
- Submission must include GPS coordinates, facility photos, and status for both new and ongoing projects.

d. Costing Standards

- Use the 2025 Kwara State Public Works Unit Rates for construction and rehabilitation.
- For medical equipment and supplies, use the Kwara State Drug Management Agency [KWSDMA] approved price list.

e. Physical and Fiscal Reporting

- Report on physical progress monthly using the standard PHC reporting template.
- Link fiscal expenditure to physical output. No payment without evidence of delivery.
- All partners must align reporting to the state's DHIS2 and OpenRBF platforms.

4. Submission Process and Timeline

1. **LGA Level:** Each LGA PHC Department consolidates facility-level plans and submits to KWSPHCDA by 15th March each year.

2. **State Level:** KWSPHCDA consolidates LGA plans, integrates state-level PHC programs, and submits the draft consolidated work plan to the Ministry of Health by 22nd March each year.

3. **Final Submission:** Ministry of Health reviews, validates, and submits the final consolidated work plan to the Ministry of Finance & Planning Commission by 31st March each year.

5. Format and Documentation

- Submit in both hard and soft copy:
- Soft Copy: Excel workbook using the template in Annex 1, plus PDF of signed cover memo.
- Hard Copy: 3 bound copies with signatures of ED KWSPHCDA, Commissioner for Health, and LGA Chairmen where applicable.

6. Review and Approval

The Ministry of Health, in collaboration with Ministry of Finance & Planning Commission, will conduct a technical review within 10 working days of submission. Plans that fail to meet these guidelines will be returned for correction and risk exclusion from the annual budget.

7. Non-Compliance

Failure to comply with these guidelines will result in:

- Non-inclusion of the MDA/LGA in the 2025 PHC capital and recurrent budget.
- Suspension of partner disbursements linked to non-compliant plans.

8. Contact for Support



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Hon. Commissioner for Health Kwara State

Annexes

Annex 1: Consolidated Work Plan Template – Activities, CoA codes, funding source, cost, timeline, responsible officer, AOP linkage.

Annex 2: 2025 Kwara State PHC Chart of Accounts Codes.

Annex 3: Approved 2025 Unit Rates for Construction, Equipment, and Services.

Annex 4: Geotagging and Reporting Protocol for PHC Projects.

Annex 5: Risk and Mitigation Matrix Template. [Excel]

ANNEX 1: CONSOLIDATED WORK PLAN TEMPLATE

Instructions: Fill one row per activity. Submit in Excel. All costs in NGN.

S / N	LGA	Facility	Program	Activity Description	Admin Code	Economic Code	Functional Code	Program Code	Funding Source	Qty	Unit Rate NGN	Total Cost NGN	Timeline	Responsible Officer	AOP Objective Link	Indicator
1	Ilorin West	Sobi PHC	MNCH	Conduct 12 ANC outreach sessions	0524	2206	7071	MNCH01	State	12	15,000	180,000	Q1-Q4	LGA M&E Officer	Reduce MMR	% ANC 4+
2	Asa	Afowode PHC	Immunization	Routine immunization outreach	0524	2206	7071	IMM01	LGA	12	12,000	144,000	Monthly	Cold Chain Officer	Increase DPT3	DPT3 Coverage %
3	Patigi	Latta PHC	Nutrition	SAM screening & referral	0524	2206	7071	NUT01	Partner	4	25,000	100,000	Quarterly	Nutrition Focal Person	Reduce SAM	% children screened

ANNEX 2: KWARA STATE PHC CHART OF ACCOUNTS CODES

Segment	Code	Description	Notes
Administrative	0521	Ministry of Health	State HQ
	0523	KWSPHCDA	State PHC Agency
	0524	LGA PHC Departments	16 LGAs
Economic	2101	Salaries & Wages	Recurrent
	2102	Allowances	Recurrent
	2206	Training & Capacity Building	Recurrent
	2301	Purchase of Fixed Assets	Capital
	2302	Rehabilitation & Repairs	Capital
Functional	7071	Public Health Services	PHC Level
Program	PHC01	Primary Health Care Services	General PHC
	IMM01	Immunization Services	RI & SIAs
	MNCH01	Maternal & Child Health	ANC, Delivery, PNC
	NUT01	Nutrition Services	SAM, MAM, IYCF

Use latest Kwara State CoA Manual for full codes. Contact MOF for updates.

ANNEX 3: APPROVED 2025 UNIT RATES FOR PHC

ITEM	UNIT	Rate NGN 2025	SOURCES
Capital Construction			
3-Room PHC Block with VIP Toilet	Per unit	18,500,000	Kwara Public Works
PHC Rehabilitation	Per m ²	45,000	Kwara Public Works
Borehole with Hand Pump	Per unit	1,800,000	Kwara Public Works
Equipment & Supplies			
Hospital Bed with Mattress	Per unit	85,000	KWSDMA Price List
Delivery Bed	Per unit	120,000	KWSDMA Price List
Vaccine Carrier	Per unit	25,000	KWSDMA Price List
BP Apparatus	Per unit	18,000	KWSDMA Price List
Recurrent Costs			
CHEW Monthly Allowance	Per month	45,000	Establishment Circular
Training per participant per day	Per day	8,000	MOF Guidelines
Fuel for Outreach	Per day	650	Market Rate

All rates exclude VAT. Use KWSDMA price list for drugs and consumables.

ANNEX 4: GEOTAGGING & REPORTING PROTOCOL

Platform: Kwara State Projects Dashboard

Frequency: Monthly updates for all capital project

Field	Description	Format	Mandatory
Project_ID	Unique identifier	Text	Yes
LGA	LGA name	Text	Yes
Facility_Name	Name of PHC facility	Text	Yes
Latitude	GPS latitude	Decimal 6dp	Yes
Longitude	GPS longitude	Decimal 6dp	Yes
Project_Status	New / Ongoing / Completed	Text	Yes
Photo_Before	Baseline photo	Upload	Yes
Photo_During	Progress photo	Upload	Yes
Photo_After	Completion photo	Upload	For completed
Date_Captured	Date of geotag	YYYY-MM-DD	Yes
Budget_Amount	Approved amount	NGN	Yes
Expenditure_to_Date	Amount spent	NGN	Yes

Process:

- 1.Download Kwara Projects Dashboard mobile app.

2. Capture GPS and photos on site.
3. Upload within 48 hours of activity.
4. No payment for capital works without geotag approval.

ANNEX 5: RISK & MITIGATION MATRIX TEMPLATE

Risk ID	Risk Description	Category	Likelihood	Impact	Risk Level	Mitigation Action	Responsible	Deadline
R1	Delay in funding	Financial	High	High	Critical	Engage MOF early, submit by deadline	PRS Director	30-Mar-25
R2	Inaccurate costing of works	Technical	Medium	High	High	Use Annex 3 rates, validate BoQ	Works Dept	15-Marc-25
R3	Staff shortage at PHC level	HR	High	Medium	High	Submit recruitment plan, engage partners	HR Dept	31-Mar-25
R4	Poor data quality in DHIS	Data	Medium	High	High	Monthly data validation meetings	M&E Officer	Ongoing
R5	Community resistance to services	Social	Low	Medium	Medium	Community engagement, advocacy	LGA Chairman	Ongoing

Risk Level: Critical = Immediate action required | **High** = Escalate to management | **Medium** = Monitor | **Low** = Accept