



**CROSS RIVER STATE GOVERNMENT
APPROVED GUIDELINES FOR PREPARATION
AND SUBMISSION OF CONSOLIDATED
WORK PLAN
AND BUDGET FOR
THE STATE PRIMARY HEALTHCARE SERVICES**

2025

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Foreword

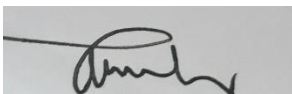
It is with great pleasure that we present the *Approved Guidelines for Primary Healthcare Budget Preparation and Work Plan* for the Cross River State Government. This document marks a significant milestone in our commitment to improving the health and well-being of our citizens, particularly at the grassroots level.

As part of the government's dedication to advancing sustainable healthcare delivery, this guideline is designed to provide a clear framework for the effective and efficient budgeting of primary healthcare services across the state. It ensures that all primary healthcare centres align their priorities with the broader goals of our health policy, while also empowering local health administrators to manage resources effectively and deliver quality care to the people.

The Cross River State Government recognizes that a well-structured and adequately funded primary healthcare system is the backbone of any successful health program. By following these guidelines, we can ensure that the funds allocated to primary healthcare are utilized for the benefit of the community, focusing on essential services such as maternal and child health, disease prevention, and health promotion.

This initiative further highlights our commitment to achieving universal health coverage for all Cross Riverian, particularly the most vulnerable populations in rural and underserved areas. We are confident that with these guidelines, the local government areas will be better equipped to plan, implement, and monitor their healthcare services, ensuring accountability and improved health outcomes.

We urge all stakeholders, including healthcare professionals, local government leaders, and development partners, to engage fully with these guidelines to bring about the desired transformation in primary healthcare delivery in Cross River State.



Otu, Otu-ita
Special Adviser, Budget
Cross River State Government

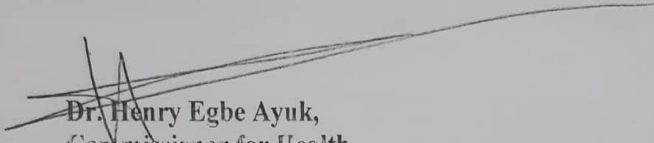
Preface

As the Commissioner for Health of Cross River State, it is both an honour and a privilege to introduce the approved Guidelines for Primary Healthcare Budget Preparation and Work Plan. These guidelines represent a strategic and transformative approach to ensuring that healthcare services in our state are not only accessible but also of the highest quality for every citizen, especially at the primary care level.

The primary healthcare system is the cornerstone of a strong and resilient health system. It is where health interventions begin, and it is often the first line of defense against health challenges. As such, planning, budgeting, and executing healthcare interventions at the primary level require rigorous attention to detail, evidence-based decision-making, and, most importantly, alignment with our long-term vision for a healthier Cross River State. This document outlines the essential steps in preparing the primary healthcare budget and work plan, serving as both a guiding framework and a tool for accountability. It reflects our commitment to ensuring that resources are allocated efficiently, interventions are effectively carried out, and results are monitored and evaluated for continuous improvement. With this initiative, we aim to strengthen the infrastructure, personnel, and services at the grassroots level, ensuring that our people have access to the essential care they need.

Through these guidelines, we seek to foster a culture of collaboration among stakeholders, including healthcare workers, policymakers, and the community, ensuring that everyone plays an integral role in the achievement of our collective health goals. The successful implementation of these guidelines will be a step toward a more sustainable and equitable healthcare system, which is central to the well-being of our people.

I urge all stakeholders to embrace this framework with a sense of responsibility, and work together towards the effective implementation of primary healthcare services in our state. By prioritizing primary healthcare, we will continue to move closer to our vision of a healthier, happier Cross River State for all.



Dr. Henry Egbe Ayuk,
Commissioner for Health

Chapter 1: Introduction

The Cross River State Government guidelines for healthcare budget preparation and consolidated work plan are designed to ensure that the allocation and expenditure of funds for the health sector align with the state's healthcare priorities and objectives. These guidelines provide a framework for effective planning, budgeting, and management of healthcare resources, aiming to improve the health outcomes of the state's population.

This guideline is fully aligned with existing financial laws and regulations (Cross River State Public Finance Management Law and Fiscal Responsibility Law) governing the budgetary process in Cross River State. It aims to ensure compliance with fiscal policies, enhance transparency, and promote accountability in the planning and execution of healthcare funding. The healthcare budget preparation process in Cross River State is governed by specific rules and procedures aimed at ensuring transparency, accountability, and alignment with national and state health priorities. The key elements typically include:

- **Health Sector Priorities:** The state government identifies the key health issues that need urgent attention, such as maternal and child health, infectious disease control, improving healthcare infrastructure, and expanding access to healthcare services, especially in rural and underserved areas.
- **Data-Driven Decisions:** The budget preparation process involves using accurate data and evidence to inform health sector budgeting. This includes population health data, disease burden, health facility capacity, and available human resources.
- **Involvement of Stakeholders:** The preparation of the healthcare budget involves key stakeholders, including health professionals, local government representatives, and community leaders. Their input helps to ensure that the budget reflects the needs of the communities.
- **Costing and Prioritization:** Budget allocation is done based on the cost implications of proposed interventions. Priority is given to programs that will have the most impact on health outcomes.
- **Alignment with National and International Guidelines:** The budget ensures that the state's health programs align with national health policies and international health goals, such as the Sustainable Development Goals (SDGs).
- **Monitoring and Evaluation:** The budget should include provisions for monitoring the progress of healthcare programs and services, ensuring that funds are used effectively.

Consolidated Work Plan

The consolidated work plan outlines the specific actions, timelines, and resources required to implement the healthcare budget. It is a detailed plan that ensures the health programs and interventions are executed efficiently and that the targets for improving healthcare services are met.

- **Program Design and Implementation:** Each healthcare program is carefully planned with clear objectives, activities, and expected outcomes. The work plan will outline the steps for the delivery of health services, such as vaccination campaigns, infrastructure development, training of healthcare workers, and procurement of medical supplies.

- **Resource Allocation:** The work plan provides a detailed breakdown of how financial and human resources will be distributed to various programs. This includes budgeting for equipment, infrastructure maintenance, staffing, and training.
- **Monitoring and Evaluation (M&E):** The work plan incorporates an M&E framework to track the progress of each program. It sets clear milestones and indicators for assessing the success of health interventions.
- **Collaboration with Partners:** The work plan outlines how the state will collaborate with national agencies, development partners, and non-governmental organizations to improve health service delivery.
- **Public Health Emergencies and Response:** The work plan also incorporates strategies for responding to public health emergencies, such as outbreaks of diseases, and ensures that the healthcare system remains resilient in such times.

The Cross River State Government guidelines for healthcare budget preparation and consolidated work plan are essential tools for ensuring that the health sector is adequately funded and that resources are used effectively to improve healthcare delivery in the state. By adhering to these guidelines, the government ensures that the health needs of the population are addressed efficiently and sustainably.

Objectives of the Guidelines

The objectives of the guidelines for the preparation of budget and workplan for primary healthcare in Cross River State include the following:

1. Standardization of Budgeting and Planning Processes:

- To create a consistent and structured approach to budgeting and work planning for primary healthcare across the state.
- To ensure all healthcare centres follow uniform procedures and standards in the allocation and use of resources.

2. Efficient Allocation of Resources:

- To prioritize the allocation of resources (funds, equipment, personnel, etc.) to areas of greatest need within the primary healthcare system.
- To enhance cost-effectiveness by reducing waste and inefficiencies in the management of healthcare resources.

3. Improvement of Healthcare Service Delivery:

- To outline clear objectives and goals for improving the quality of healthcare services at the primary level.
- To set performance targets for healthcare facilities, ensuring a focus on service delivery and patient care.

4. Ensuring Accountability and Transparency:

- To establish guidelines that ensure transparency in budgeting, financial reporting, and the execution of workplans.
- To promote accountability in the use of public funds allocated to primary healthcare.

5. Alignment with State and National Health Policies:

- To ensure that the budgeting and work planning for primary healthcare aligns with state and national health policies, strategies, and development goals.
- To contribute to achieving the broader objectives of the National Health Insurance Scheme (NHIS) and other healthcare reforms.

6. Facilitation of Monitoring and Evaluation:

- To provide a framework for monitoring the implementation of the budget and workplan.
- To facilitate evaluation of the effectiveness of interventions and identify areas requiring improvement.

7. Empowerment of Healthcare Providers:

- To equip healthcare managers and workers with the tools and knowledge required to effectively prepare and implement budgets and workplans.
- To encourage local ownership and leadership in managing healthcare services.

8. Sustainability of Primary Healthcare Services:

- To ensure that the primary healthcare system remains sustainable, with adequate funding and resources allocated for long-term operation and improvement.
- To help prepare for unforeseen challenges, such as health emergencies or disease outbreaks, through proactive planning.

9. Stakeholder Involvement and Collaboration:

- To ensure the involvement of key stakeholders, including government, healthcare providers, and community representatives, in the budgeting and planning process.
- To encourage collaboration among different sectors to support the delivery of primary healthcare services.

10. Promoting Health Equity:

- To develop a framework that promotes equitable access to primary healthcare services, particularly for underserved or marginalized communities.
- To focus on addressing disparities in health outcomes across different populations in the state.

These objectives will help in creating a more efficient, transparent, and accountable healthcare system at the primary level, ultimately improving the health and well-being of the population in Cross River State.

Chapter 2:

The Health Sector in Cross River State

A brief Introduction of the State

Cross River State is located in the South-South Geo-political Zone of Nigeria, bordered by the Atlantic Ocean to the south, Cameroon to the east, and several other Nigerian states to the west and north. The capital of Cross River State is Calabar, which is also one of the oldest cities in Nigeria. The state is known for its rich cultural heritage, beautiful landscapes, and biodiversity, including the Cross River National Park and the Afi Mountain Wildlife Sanctuary, which are home to endangered species like the Cross River gorilla.

Cross River is also notable for its thriving tourism industry, with attractions like the annual Calabar Carnival, which draws visitors from all over the world. The state is an important agricultural hub, producing crops like cassava, yam, and plantains. Cross River has a diverse ethnic population, with the Efik, Ejagham, and other ethnic groups contributing to the state's cultural vibrancy.

2.1. Overview of the Institutional Structure of the Health Sector

The health sector in Cross River State operates under an approved administrative structure established by the Office of the Head of Service. This structure comprises various directorates and agencies designed to effectively fulfill the sector's mandates. The key institutions within the sector include:

- Cross River State Ministry of Health
- Cross River State Primary Health Care Development Agency (CRCRSPHCDA)
- Cross River State Health Insurance Agency (CRSHIA)
- Cross River State Agency for the Control of AIDS (CRSACA)
- Cross River State Essential Drugs Programmes

- Cross River State Eye Care Programme
- Cross River State Dental Centre
- General Hospitals and Cottage Hospital

2.1.1. Roles and Responsibilities of Health Institutions

Cross River State Ministry of Health

The Cross River State Ministry of Health serves as the supervisory authority overseeing the entire state health system. Its primary mandate is to improve healthcare service delivery by formulating policies, ensuring regulatory compliance, and coordinating health-related programs across the state.

Cross River State Primary Health Care Development Agency (CRCRSPHCDA)

The CRCRSPHCDA is responsible for the management and coordination of Primary Health Care (PHC) services in Cross River State. This initiative aligns with the National Primary Health Care Development Agency (NPHCDA) policy of “Bringing Primary Health Care Under One Roof” (PHCUOR), aimed at integrating PHC management and addressing challenges related to structural and administrative fragmentation within the health sector.

Cross River State Primary Health Care Development agency delivers a wide range of essential services, including:

- Reproductive, Maternal, Newborn, Child, and Adolescent Health Services
- Nutrition programs.
- Communicable disease control, including malaria, tuberculosis (TB), leprosy, HIV/AIDS, STDs, and snakebites.
- Non-communicable disease (NCD) management, including diabetes, hypertension, and cancer.
- Elderly care services
- Mental health services
- Oral and eye care
- General emergency hospital services
- Health promotion and addressing social/environmental determinants of health.

Cross River State Health Insurance Agency

The Cross River State Health Insurance Agency aims to achieve Universal Health Coverage (UHC) in Cross River State. The agency’s mission is to ensure that all residents have access to quality healthcare services at an affordable cost, reducing financial hardship associated with out-of-pocket payments for medical care.

Cross River State Essential Drugs Programme (CRSEDP)

The programme is designed to improve access to quality essential medicines and healthcare services for the people of Cross River State, Nigeria. The core objectives of this program are as follows:

Improving Access to Essential Medicines:

- Ensuring the availability of essential drugs at affordable prices in both urban and rural

areas to meet the health needs of the population.

Quality Assurance of Drugs:

- Ensuring that all drugs supplied meet quality standards, preventing the distribution of counterfeit or substandard drugs.

Strengthening Healthcare Delivery:

- Supporting health facilities with necessary medical supplies and pharmaceuticals, thereby improving the overall quality of healthcare services in the state.

Public Health Promotion:

- Promoting awareness about the importance of essential drugs, their proper use, and how they contribute to public health outcomes.

Capacity Building:

- Training healthcare providers and pharmacists on the proper dispensing, storage, and use of essential medicines, as well as on the management of pharmaceutical supply chains.

Sustainable Drug Supply System:

- Developing a sustainable supply chain for essential drugs, ensuring that health facilities have a continuous supply and are well-stocked.

Cost Reduction for Healthcare:

- Reducing the financial burden on citizens by providing affordable medications through subsidized drug pricing schemes.

Health Equity:

- Ensuring equitable access to essential drugs across different demographic and socio-economic groups, addressing disparities in health service delivery.

Cross River State Agency for the Control of AIDS (CRSACA)

CRSACA is responsible for coordinating the multi-sectoral response to HIV/AIDS at the state level. The agency implements prevention, treatment, and intervention programs, aligning with the National Agency for the Control of AIDS (NACA). Its key functions include:

- Facilitating collaboration among line ministries, including the Ministries of Health, Women's Affairs, Youth and Sports, Education, and Information.
- Partnering with civil society organizations, private health institutions, and donor agencies.
- Ensuring effective planning, budgeting, and implementation of HIV/AIDS programs across Cross River State.

Chapter 3:

The Budget System and Budgeting Processes

3.1. Annual Budget Process

The budget is a critical instrument in government operations, serving economic, political, legal, and managerial functions. A well-structured budget process ensures that government expenditures are directed toward areas that best support policy objectives and public welfare. The budgeting process typically follows six stages:

1. Policy Review
2. Strategic Planning
3. Budget Preparation
4. Budget Execution
5. Monitoring and Evaluation
6. Reporting & Audit

This guideline focuses on the first four (Policy Review, Strategic Planning, Budget Preparation, and Budget Execution), outlining the essential steps involved in each. However, these guidelines should be used alongside the existing laws, regulations, rules, and manuals established by the Cross River State Government, ensuring compliance with fiscal policies and best practices.

3.2. Key Principles for PHC Budgeting in Cross River State

The principles guiding the preparation of the Cross River State PHC budget are as follows:

1. **Comprehensive Fiscal Coverage** – The budget must include all fiscal operations related to PHC delivery and ensure that policy decisions with financial implications are made within a strict budgetary framework provided by the Ministry of Budget, balancing competing demands.
2. **Affordability & Fiscal Discipline** – The spending plan must be data-driven and should align with medium-term affordability and annual budget constraints. Budget projections must be based on realistic revenue and expenditure estimates and be within the resource envelope allocated to the health sector in general and the CRSPHCDA in particular.
3. **Alignment with Government Priorities** – Expenditures must reflect government priorities as outlined in the development plan and the Health Sector Medium-Term Sector Strategies (MTSS). Resources should only be allocated to activities with clear outputs and measurable contributions to strategic health goals.
4. **Consolidated Approach to Planning and Budgeting** – All MDAs with projects and expenditures within the Health Sector must plan collaboratively to avoid duplications and mandate clashes while increasing the consolidation of the Health Sector budget in the State.

5. **Efficiency & Cost-effectiveness** – Allocated resources must be utilized efficiently and effectively, ensuring that intended results are achieved at the lowest possible cost while maintaining quality.
6. **Transparency & Accountability** – plans, strategies, fiscal forecasts, and financial reports must be clear, accessible, and open to public input. Decision-makers, including the coordinating ministry, the State Executive Council (ExCo), and the State House of Assembly (SHoA), must have all relevant fiscal information to make informed decisions.
7. **Finalization and publication of the approved budget** - The budget should be prepared and published in compliance with the six segments of the State’s Chart of Accounts prepared in accordance with the National Chart of Accounts (NCOA) using the formats, instructions, and/or templates as may be determined and communicated by the Planning and Budget Department of the Ministry of Health. These segments are administrative, economic, function, programme, fund, and geo-location.
8. **Implementation of the budget:** To ensure that the resources allocated to PHC are utilized efficiently and effectively to produce the intended results at the least cost and best quality, a comprehensive work plan must be prepared by the CRSPHCDA and approved by the relevant authorities to guide the implementation of the PHC budget.

3.3. Budget Processes, Timelines and Roles

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

The Budget Calendar outlines:

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

The Cross River State Government Budget Calendar also guiding the preparation of the PHC budget is presented in Annex 1 of this guideline. The stages and procedures are explained below.

3.3.1 Policy and Fiscal Planning

The annual PHC budgeting process commences with policy and fiscal planning that links the budget with the Health Sector Policy, Annual Operational Plan (AOP), the Cross River State Development Plan (SDP), and other relevant policy documents of the State. This sub-process begins with a review of the performance of the state’s health sector and previous years’ budget.

This planning stage will entail the review of the state's health expenditure framework covering three years with a focus on the performance of the PHC expenditure component. During this activity, the state Budget Office will update the fiscal targets that lead to the determination of the annual fiscal targets and aggregate spending limit of the state and that of the Agencies in the health sector (including the CRSPHCDA), which will be contained in the Budget Call Circular (BCC) to be issued to all MDAs in the State. The activities involved in the Fiscal Planning Step are further explained below.

Agency/Sector Performance Review **Objectives of the Guidelines**

The objectives of the guidelines for the preparation of budget and workplan for primary healthcare in Cross River State include the following:

1. **Standardization of Budgeting and Planning Processes:**

- To create a consistent and structured approach to budgeting and work planning for primary healthcare across the state.
- To ensure all healthcare centres follow uniform procedures and standards in the allocation and use of resources.

2. **Efficient Allocation of Resources:**

- To prioritize the allocation of resources (funds, equipment, personnel, etc.) to areas of greatest need within the primary healthcare system.
- To enhance cost-effectiveness by reducing waste and inefficiencies in the management of healthcare resources.

3. **Improvement of Healthcare Service Delivery:**

- To outline clear objectives and goals for improving the quality of healthcare services at the primary level.
- To set performance targets for healthcare facilities, ensuring a focus on service delivery and patient care.

4. **Ensuring Accountability and Transparency:**

- To establish guidelines that ensure transparency in budgeting, financial reporting, and the execution of workplans.
- To promote accountability in the use of public funds allocated to primary healthcare.

5. **Alignment with State and National Health Policies:**

- To ensure that the budgeting and work planning for primary healthcare aligns with state and national health policies, strategies, and development goals.
- To contribute to achieving the broader objectives of the National Health Insurance Scheme (NHIS) and other healthcare reforms.

6. **Facilitation of Monitoring and Evaluation:**

- To provide a framework for monitoring the implementation of the budget and workplan.
- To facilitate evaluation of the effectiveness of interventions and identify areas requiring improvement.

7. Empowerment of Healthcare Providers:

- To equip healthcare managers and workers with the tools and knowledge required to effectively prepare and implement budgets and workplans.

The Agency Performance Review (APR) and Sector Performance Review (SPR) is an annual evaluation of public expenditure outcomes to guide the revision of policies and plans. It assesses budgetary allocations and releases, the performance of the sector and Agency's priorities and targets, key performance indicators (KPIs), and collaborations among the health sector agencies. The findings from the M/SPRs inform updates to the Health Sector Medium-Term Sector Strategy (MTSS) and consequently PHC budget preparation, ensuring strong policy-plan- budget linkages and collaboration among all agencies within the health sub-sector as it relates to primary healthcare delivery.

Key Activities in the Process:

Activities	Responsible Entities	Timelines
Issuance of guidance note and SPR template to the Health Sector (Ministry of Health) for reviewing the previous financial year's performance of the sector.	State Budget Office	February
Forwarding of the guidance note and adapted SPR template to all Health Agencies (and other MDAs with stakes in primary healthcare service delivery) for reviewing the previous financial year for primary healthcare financing, the dates, and timelines.	Ministry of Health (MoH)	February
Each Agency conducts its APR with technical and quality assurance support from the Department of Budget, Monitoring and Evaluation and MoH where necessary.	CRSPHCDA	March
The Health Sector conducts its SPR (with APR from all Agencies as input), with technical and quality assurance support from Department of Budget, Monitoring and Evaluation where necessary. Primary Healthcare review should be presented as a standalone and not subsumed.	MoH/Department of Budget, Monitoring and Evaluation	March
Revision and consolidation of SPR findings	MoH/Department of Budget, Monitoring and Evaluation	April
Validation and submission of the SPR to Department of Budget, Monitoring and Evaluation	MoH	April

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

3.3.1.1 Medium Term Expenditure Framework

The MTEF is an annual three-year expenditure rolling plan that sets out the medium-term expenditure priorities and hard budget constraints against which sectors and MDAs plan and prepare/refine their budget.

The MTEF is therefore a multi-year (three-year) budget, which provides:

- A top-down estimate of total resources available for public spending in Cross River State.
- A bottom-up costing of MDAs and sector programmes/projects.
- A reconciliation of needs with resources allocated to MDAs/sectors.
- A process to ensure that annual budget submissions and budget execution reflect agreed medium-term plans.

The MTEF establishes realistic macroeconomic projections of total available resources and sector/MDA ceilings/resource envelopes consistent with available resources and government policy priorities for the medium-term period. The MTEF also disaggregates sector envelopes to guide the preparation of budget proposals based on available resources. The requirements and process for the preparation of the EFU-FSP-BPS are explained in the EFU-FSP-BPS Manual of the state, a separate document that guides the Budget Office in the preparation of MTEF for the state.

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

3.4. Medium-Term Sector Strategies and Work Plan

3.4.1 Medium-Term Health Sector Strategy

The Cross River State Development Plan defines broad economic targets, policy roadmaps, and overarching goals. The Health Sector Medium-Term Strategy (MTSS) translates these high-level health objectives into specific activities, outputs, and deliverables. It serves as a realistic and strategic roadmap, aligning ambitions with available resources while clearly outlining priorities, deliverables, and costs. Hence, the Health MTSS is jointly prepared annually by all the MDAs in the health sector to address the health challenges of the State to pave the way for achieving its health goals and the global goals of sustainable development which the State Government is committed to.

The MTSS process involves:

- Aligning health sector goals and objectives with the overall goals of the State Development Plan

- Identifying key projects and programs that contribute to these goals.
- Prioritizing, costing, and phasing initiatives over three years.
- Defining expected outcomes in clear, measurable terms.
- Establishing a work plan and results framework that links expected outcomes to health sector objectives and policy goals (particularly primary healthcare in this case).

The detailed requirements and processes for MTSS preparation are provided in the State MTSS Preparation Template, a separate document that complements this manual.

Note:

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

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

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

3.4.2 Consolidated Primary Healthcare Work Plan

The following guidelines should be followed for the preparation of the annual work plan by all MDAs:

- All primary healthcare programmes, plans, and activities must be based on the approved MTSS of the health sector.
- MDAs can use the existing work plan templates to prepare their annual primary healthcare workplan provided the plans are drawn from the approved MTSS.

The annual work plan drawn by each MDA based on the approved MTSS should be submitted to the Ministry of Health for consolidation to produce the Cross River State Annual Consolidated Primary Healthcare Work Plan and should guide the budget proposals of each MDA in the fiscal years covered.

- The capital projects and activities in the consolidated workplan should be selected through objective prioritization and the costing must be within the projected budget envelopes/ceilings

approved in the MTEF and communicated by the Department of Budget, Monitoring and Evaluation for the year covered (See Chapter 5 for prioritization and costing standards that must be adhered to).

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

Chapter 4:

ANNUAL BUDGET PREPARATION**4.1 Overview of Annual PHC Budget Preparation**

This section provides a step-by-step guide on the key sub-activities, responsibilities, and documents involved in the preparation of the annual budget for PHC. The key sub-activities in the annual budget process are explained in subsequent sections of this chapter.

4.2 Issuance of Annual Budget Call Circular

The formal budget preparation process for the PHC commences with the issuance of an annual budget call circular (BCC) by Department of Budget, Monitoring and Evaluation in June/July annually. In principle, the BCC includes the following which have already been developed and agreed upon at the Strategic Planning stage:

- Economic and fiscal update outlook of Cross River State for the fiscal year.
- Aggregate spending limit for the year.
- A summary of the State's Budget Policy Statement.
- Government-wide priorities (providing budget policy thrust, priorities, etc.).
- Explanations and guidelines on downloading projects and programmes in the Cross River state development plan and the MTSS.
- Sectors/MDAs Ceilings.
- Form and format the budget estimates would take.
- Input spending boundaries (e.g., capital versus recurrent and personnel versus overhead costs).
- Guidelines for preparing recurrent expenditures (particularly personnel costs).
- Budget Classification and Chart of Accounts.
- Instructions for completing the budget forms; and
- Detailed timetable for submission of proposal and defense.
- Information on who to contact for further clarification or support.
- Any other general guidelines for budget preparation

The time of issuing the call circular is very critical for the early presentation of the proposed annual budget to the State Executive Council and the State House of Assembly. The time that the BCC will be issued is provided in the Budget Calendar in Annexure 1 of this guideline.

4.3 Guidelines for Preparation of PHC Budget Proposals by the CRSPHCDA

All MDAs in the Health Sector, on receipt of the BCC, are required to prepare a detailed budget proposal in line with the prioritized primary healthcare projects and activities approved for the MDA in the consolidated work plan contained in the MTSS along with their other projects. The primary healthcare projects and activities along with the other budget items of the MDA would be submitted to the Department of Budget, Monitoring and Evaluation as the budget proposal

of the MDA. To produce the budget proposals within the timeframe in the budget calendar, each MDA should:

- Constitute a budget subcommittee (to be chaired by the Permanent Secretary
- Send a copy of the BCC to all departments and units calling for their proposals.
- Consult MTSS and where necessary consult with the Ministry of Health, other health sector MDAs, and other stakeholders/MDAs (including federal government agencies for related programmes) that may have programmes or projects related to PHC to avoid duplication and enhance inter-agency collaboration.
- The departments and units would prepare detailed proposals following the approved form and format; and
- The CRSPHCDA budget subcommittee would review the submissions from all sub-departments and units.
- Consult with non-government stakeholders including CSOs, community leaders, etc. to ensure their PHC needs and priorities are included in the PHC budget proposals.

The Permanent Secretary of each MDA, in consultation with the in consultation with the Chief Executives of the MDA, is responsible for leading the preparation and endorsement of the PHC budget proposals and ensuring timely submission to the Department of Budget, Monitoring and Evaluation. The person, may, however, delegate the facilitation of budget preparation to the Director of Planning, Research, and Statistics and/or the Director of Finance and Admin as the case may require.

The CRSPHCDA must ensure that:

- a) Only PHC activities and projects prioritized in the Health Sector's MTSS are provided for in the budget proposal.
 - b) On-going, grant-assisted and development loan-financed activities and projects shall be given higher priority.
 - c) Activities or projects that address specific commitments of the government under any international, bilateral, or domestic agreement shall also be given priority.
 - d) Only activities and projects that the MDA, CRSPHCDA, or Ministry of Health has the technical and absorptive capacity to implement will be included in the budget proposal.
 - e) All new activities and projects should have a justification and appraisal document prepared by appropriately skilled staff of the Agency or Consultant(s). For new capital activity or project that is within the MDAs threshold for awards of contract, the justification and appraisal document will provide the activity or project performance indicators and method of measuring output and outcome.
 - f) In case of activities or projects that are planned to be carried out over a period of more than one year, the justification and appraisal document will indicate the full scope, the total financial implication, and the planned execution of the work in phases over the years.
 - g) All new activities or projects (either purchases, construction, renovation, rehabilitation, repair, or acquisition) are costed following the guidelines in Chapter 5 of this manual.
- For the avoidance of doubt, the budget sub-committee is expected to identify and apply

the lowest possible cost and the most effective methods in estimating the costs of activities and projects.

- h) The recurrent implications of capital projects should be estimated and provided for in the recurrent budget estimates.
- i) All proposals for counterpart funding for activities and projects financed by external sources are incorporated in the budget proposals.
- j) The actual expenditures for the previous year and the first six months of the current financial year are provided and considered in the budget estimation.
- k) PHC budget proposals are properly classified in line with the budget classification recommended by the Department of Budget, Monitoring and Evaluation and comply with the six segments of the National Chart of Accounts (NCoA) – Administrative, Economic, Function, Fund Programme, and Geo-tagging/location. To achieve this, the PHC budget must be prepared using the NCOA-compliant budget preparation issued by the Budget Office. See the State Approved Chart of Account for more details on the NCoA coding structures.
- l) All primary healthcare projects in all MDAs (apart from SUBEB) should be appropriately tagged using a format advised by the Department of Budget, Monitoring and Evaluation.
- m) The Geotagging of PHC projects must be done to the ward level at the least until the Department of Budget, Monitoring and Evaluation advice a more detailed geotagging and possibly geo-referencing with specific project sites/locations.

The budget proposal must be cleared by the budget sub-committee of the MDA before being submitted to the Department of Budget, Monitoring and Evaluation. Only budget proposals duly signed by the Permanent Secretary or Chief Executive of the MDA will be considered by the Department of Budget, Monitoring and Evaluation. The budget proposals must be submitted to Department of Budget, Monitoring and Evaluation on or before the submission date stated in the BCC as provided in the Budget Calendar.

4.3.1. Summary of Key Steps in the PHC Budget Preparation Process

Each MDA will:

- a) Establish a Budget Subcommittee
 - Chaired by the Permanent Secretary/Chief Accounting Officer.
- b) Distribute BCC guidelines to all departments and units, requesting their budget proposals.
- c) Prepare PHC Budget Proposals
 - Each sub-organization must prepare a detailed proposal in line with the approved format and consolidated workplan/MTSS.
- d) Review & Consolidate Proposals
 - The Budget Subcommittee will review submissions from all departments and units for compliance and prioritization.

4.4. Technical Support for Budget Preparation

If the MDA lacks the technical manpower to prepare the PHC budget proposals correctly and in the right format, the budget sub-committee should reach out to the Ministry of Health or the Department of Budget, Monitoring and Evaluation for technical support to ensure compliance with this guideline. Failure to follow the prescribed budget process and format will undermine the budget preparation process and the quality of the PHC budget.

4.5. Review of the Budget Proposal/Bilateral Discussion

On receipt of CRSPHCDA budget proposals, the Budget Directorate of Department of Budget, Monitoring and Evaluation will review the budget proposals to ensure that the proposals substantially comply with the requirements of the BCC including sector ceilings and completion of budget forms and templates. The Department of Budget, Monitoring and Evaluation shall also hold bilateral discussions/negotiations with the CRSPHCDA on the PHC proposals. The Department of Budget, Monitoring and Evaluation, at the bilateral discussion, shall:

- Review the budget proposals to ensure consistency with approved proposal completion guidelines.
- Ensure that budget proposals are in line with the MTEF projections.
- Ensure that the proposal complies with the input spending boundaries.
- Review the personnel and overhead input and its compliance with the Cross River State government's overall recurrent expenditure policy (particularly the personnel profile).
- Ensure that the identification of capital PHC activities or projects is in line with policy priorities and is provided in the MTSS/consolidated workplan of the health sector.
- Verify that new capital activity or project that is within EXCO threshold for awards of the contract is supported with a formal Justification and Appraisal document prepared by an appropriately skilled staff of the MDA, CRSPHCDA, MoH, or qualified Consultants.
- Verify if the proper budget classification and codes in line with the International Public Sector Accounting Standards (IPSAS) and the National Chart of Account (NCOA) are applied.
- Ensure projects are integrated after engagement with relevant CSOs working with the MDA and feedback from consultations obtained.
- Ensure that ongoing, grant-assisted, and development or loan-financed activities and projects shall be given higher priority and activities or projects that address the specific commitments of the state government under any international, bilateral, or domestic agreement are also given priority.
- Review and judge the fairness of the costing of activities or projects and programmes in the proposal to ensure value for money.
- Review the CRSPHCDA performance indicators and methods of measuring outputs and outcomes to ensure consistency with the Cross River State Government M&E Policy.

- Where necessary, allocate additional resources from the planning reserve for funding important activities or projects not covered within the PHC resource envelope (expenditure ceiling).

4.6 Completion and Consolidating Annual PHC Budget

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

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

It is only after the passage of the Appropriation Law and assent by the Cross River State Governor that the PHC budget can be implemented.

4.7 Preparation and Publication of Abridged Version of the Approved Budget

(Citizens' Budget)

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

Chapter 5:

Guideline for Project Prioritization and Costing

5.0 General Guidelines

PHC project prioritization and costing should be done using the MTSS Projects Prioritization & Costing Microsoft Excel Template provided by the Department of Budget, Monitoring and Evaluation and integrated with the MTSS toolkit of Cross River State. See Annexes 2a and 2b for a snapshot of the templates. The general requirements for costing include:

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

5.1 Guideline for PHC Project Prioritization

The following considerations should guide the prioritization of primary healthcare projects in Cross River State. Each project should be scored based on the considerations and projects with the highest scores should be prioritized.

- The projects that contribute most to the Cross River State development goals and the primary healthcare strategic objectives should be the primary healthcare priority of each MDA.
- The projects whose costs are within the budget envelope allocated to primary healthcare and are achievable within one budget year should be given priority.
- Development capital projects should be prioritized over administrative capital projects.
- Preference should be given to ongoing development capital projects over new projects unless the new projects significantly contribute more to the Cross River State development goals and the primary healthcare strategic objectives.
- Only projects with clear descriptions and specific geolocations specified should be prioritized.

5.2 Guideline for Realistic PHC Project Costing

5.2.1 PHC Personnel Expenditure Costing

The personnel cost proposals should have the following:

- Actual numbers and grades of staff currently in service/post.
- Increased staff costs due to promotion, advancement, conversion, etc.

- Employment of additional staff to fill current vacancies (if approved).
- Allowances.
- Bonuses.
- Total emoluments of political appointees.
- The actual expenditures for the previous year and the first six months of the current financial year.

5.2.2 PHC Overhead Expenditure Costing

The overhead cost must be appropriate and estimated realistically to ensure effective PHC service delivery. In addition, the overhead costs for completed capital projects must be reviewed, for example, to ensure that maintenance is included for all new PHC centers, which will be used during the budget year.

The actual overhead expenditure of the MDA relating to primary healthcare for the previous year and the first six months of the current financial year must also be considered in the overhead budget estimation and inflationary tendencies factored in.

If there are any significant variations from the current year's overhead budget compared with the budget proposal, then the CRSPHCDA should justify the increase, especially if there are significant increases in costs from the actual costs in the last full budget year and the current year. Any major new events, for example, conferences or staff training, must be adequately explained and justified by the CRSPHCDA.

5.2.3 PHC Capital Expenditure Costing

PHC capital activities and projects to be costed should be consistent with the prioritized project list produced in Section 5.1 above. In addition, there should be no overlapping or duplication of

functions, activities, or projects among the health sector MDAs. If any such duplication is identified, this should be rationalized, and steps agreed upon to avoid the duplication during the bilateral discussions or referred to the State Executive Council for a decision.

After following the general guidelines for costing outlined in sub-Section 5.0 above, the following should be considered in capital expenditure costing:

- All cost components of the project or activity must be known and listed.
- The quantities of each project component required should be determined and their current market costs determined.
- If it is an ongoing project, the budget amount approved in the previous year's budget should be consulted and the inflationary effect estimated.
- If it is a multiyear project, the component quantities required in the outer years should also be determined by cost.
- The sum of the costs of the components of the project or activity should be adopted as the capital project cost.

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

1. The project codes and names that were listed and ranked in the Project Prioritization Template (Section 5.1) will appear in columns A, B, and C in their order of Priority.
2. In Column D, enter the components of the project (i.e., List the activities that will be done or purchased in executing the project).
3. In Columns E, F, and G, enter the unit or quantity of the items you listed in column D that is required to deliver the project for the outer years (e.g., 2026, 2027, and 2028 for the 2026 budget).
4. In Columns H, I, and J, enter the unit cost of the items you listed in Column D. The cost amount should be listed in Naira only and compliant with the general guidelines in Section 5.0).
5. In the blue color cells in Column K, enter the total amount approved for that project in the last budget (e.g, how much was allocated to the project in the 2025 Approved Budget if you are preparing the 2026 budget)
6. Do not touch columns L, M, N, and O, they will be calculated automatically.
7. If you have completed items 1-5 above for all projects, go to the **Summary Report Sheet**.

Summary Report Sheet – Guide:

This sheet presents a summary of all the prioritized healthcare projects (Section 5. 1) and their cost estimates (Section 5.2.3) entries so far and will inform the PHC capital budget estimates that will be submitted to the Ministry of Budget and Economic Planning.

1. Go back to Cells F6, G6, and H6 under the Menu Page sheet.
2. If the balance is zero (0), it means you can proceed to submit the prioritized projects in the summary sheet as the capital budget estimate for the in-coming budget year.
3. If the balance is higher than zero (0), it means you are yet to exhaust the capital budget ceilings/envelope given to healthcare and can nominate more projects equivalent to the amount left.
4. If the balance is less than zero (0), showing a minus sign, or is in a bracket, it means you have exceeded the capital budget ceilings/envelope given to healthcare and would need to reduce the projects equivalent to the amount of deficit.
5. Only the number of PHC projects that equals the healthcare budget ceiling is what you will submit as the PHC capital budget estimates along with the completed Projects Prioritisation & Costing Sheet. That is, the number (and cost) of projects that make the balance in Cell F6 under the Menu Page sheet equals zero (0) are the priority projects that should make it into the PHC capital budget proposal.

Chapter 6

Budget Implementation Guidelines

6.1 Pre-Implementation Activities

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

6.1.1 Budget Profiling

Upon the legislative approval of the annual budget, each MDA, working with the Department of Budget, Monitoring and Evaluation, will develop a Budget Profile for the fiscal year by mid-January.

Budget profiling is the process of providing a monthly profile of expenditure. It involves projecting monthly cash requirements to implement the PHC budget. It provides a monthly profile of monthly expenditures (personnel, social benefits, overheads, grants, contribution, public debt service, and capital) as the basis of cash flow management. The essence is to provide a basis for in-year expenditure performance tracking, monitoring, and re-forecasting. It helps effectively and efficiently manage cash resources to achieve maximum expenditure impact on PHC.

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

The template for budget profiling can be obtained from the Department of Budget, Monitoring and Evaluation.

6.1.2 Capital Work Planning Guidelines

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

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

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

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

The work planning process is summarized in the table below:

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

6.1.3 Procurement Planning

Public procurement planning is the process of scheduling the acquisition of the PHC goods, services, and works approved in the budget when they will be acquired and the various requirements and methods to be employed over the financial year. This process typically includes identifying the specific items that are needed as approved in the annual budget, ascertaining the budget, determining the cost for the procurement, developing specifications and requirements for the items, and identifying qualified potential suppliers or vendors.

The final output of procurement planning is a Procurement Plan, a document that outlines the PHC goods, services, and works that each MDA plans to purchase/procure at a specific time. The plan typically includes specific information on the types of goods or services to be procured, the estimated cost, the procurement method, and the schedule for the procurement process.

The following guidelines should be followed to prepare the procurement plan for PHC goods, works, and services.

Step	Timeline	Tasks	Responsibility
1.	December	Getting Started – setting up the Procurement Planning Committee (if not in existence), comprising representatives from relevant departments with clearly defined roles and responsibilities contained in a Terms of Reference (ToR).	MDA leadership, with guidance from the Cross River State Due Process Office
2.	December	Obtain and Calibrate ¹ the Procurement Planning Template for the MDA. The calibration process includes: - On the top left section of the template, provide the following details: - Name of the State - Name of the MDA (e.g., CRSPHCDA) - The financial year for which the plan is being developed.	Due Process Office
3.	December	Preparation – Gathering Inputs: Obtain the executive budget proposal² for the fiscal year.	MDA Procurement Planning Committee

¹To calibrate the templates entails configuring the templates to make them ready for use by the MDA and the team that will consolidate the expenditure profiles of all MDAs. This is done by inserting the relevant budget codes and other budget details into the template.

² The proposed budget submitted to the State House of Assembly by the Governor.

		- Identify all the primary healthcare goods, services, and works required for the year in line with the executive proposed budget³. - Determine the specific procurement requirements based on departmental needs.	
4.	December	Developing Specifications and Requirements - Define clear, detailed specifications and quality standards required for each procurement item. - Agree on the timeline the procurement item must be delivered. - Identify where potential suppliers or contractors who can provide the goods, services, or works needed are (locally or internationally) - Identify the right legal methods through which each procurement item can be procured.	MDA Procurement Planning Committee
5.	December	Drafting the Procurement Plan Step 1: Study the worksheet named “Notes” before proceeding to Step 2. Step 2: Fill out the official procurement plan template with all the required details: - The date the plan was worked on (this should be updated every time you work on the template for version control). - Comments, if any. - Description of the project or procurement item (in line with the description in the budget). - Procurement reference number for each item or the project code. - The type of procurement process. - The category of procurement. - Procurement methods (e.g., competitive bidding, direct purchase, etc.). - The Quantity to be procured. - Source of funds - Location of the procurement	MDA Procurement Planning Committee

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

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		– Name of the MDA authorized to award the contract. – The amount provided in the budget for the item. – Estimated cost for the procurement lot. – The tentative date the tender documents will be prepared and cleared. – Tentative date the Accounting Officer of the awarding authority will approve the procurement to proceed. – The type of contract to be employed in the procurement. – Tentative date the procurement opportunity will be advertised for potential suppliers or contractors to submit their bids. – The tentative date the bids will be opened. – Tentative dates that the bids will be evaluated, and the evaluation report approved. – The status of the Governor's approval on the procurement. – The tentative date the Certificate of No Objection can be obtained from the DUE PROCESS OFFICE. – The tentative date that contract documents can be prepared and vetted. – The tentative dates the winner will be notified and the offer made. – The tentative date the contract will be signed and officially awarded to the successful bidder(s). – The tentative date the public and other bidders will be notified of the award winner. – The tentative dates the winner will be mobilized and when he/she will be required to commence as well as complete the project. – The tentative date the final payment is estimated to be made.	
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		• Step 2: Identify potential risks (e.g., delays in budget releases) and plan mitigation strategies.	
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		Step 3: Review the draft procurement plan for completeness and alignment with the needs of the MDA.	
6.	December /January	Finalizing the Procurement Plan Step 1: Obtain the Approved Budget for the fiscal year (after assent by the Governor). Step 2: Review and update the draft procurement plan using the approved budget. Step 3: Review the draft procurement plan internally for completeness and alignment with the Primar Health Care needs of the state and secure the approval of the Commissioner for submission to the Bureau for Public Procurement. Step 4: Submit the draft procurement plan to the DUE PROCESS OFFICE for review and approval.	MDA Procurement Planning Committee, Permanent Secretary, and Chief Executives
7.	December /January	Validation and Approval. The DUE PROCESS OFFICE will - Review the draft Health sector MDAs (including primary health care) procurement plan for compliance with the procurement law. <i>If the plan is deemed to comply, approve the plan for publication, and the procurement process can proceed.</i> <i>If any section of the draft plan is not in compliance, return the draft to the MDA after making necessary comments on the affected item(s) in the “Due Process Remarks” section of the procurement planning template. Also, make clear recommendations on the changes or revisions that must be done on the draft plan before it can be approved.</i>	DUE PROCESS OFFICE
8.	January	Publish the Approved Procurement Plan on an official website ⁴ for wide accessibility.	MDA/DUE PROCESS OFFICE

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

9.	January	Commence implementation of the procurement plan, using it to guide primary health care procurement activities.	MDA Procurement Planning Committee & Senior Management
10.	Every Quarter, Mid-year, and annually	Reviewing the plan: • Monitor the execution of the procurement plan to ensure compliance and efficiency. • Update the plan based on progress and unforeseen changes by mid-year or when the state budget is adjusted. • Use lessons learned to improve subsequent procurement planning.	MDA Procurement Planning Committee and DUE PROCESS OFFICE

6.2 Project Implementation

Project implementation starts immediately after contract signing. The implementing MDA will set up a Project Implementation Committee (or Procurement Planning Committee) and procure the services of a supervision consultant when there is a skill gap internally, but where there is no skill gap, the MDA may not engage a consultant. The Committee and the consultant are expected to work together in line with the project's terms of engagement. The Committee/consultant will ensure that the project is executed according to specifications. The Committee/consultant will issue interim and final certificates to the contractor. Payment shall be made in line with the contract agreement. Usually, the contractor may request an advance payment to mobilize to the site. This request shall not exceed 40 percent of the contract amount upon submission of an advance payment guarantee. Subsequent payments shall be made based on interim certificates.

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

6.3 Expenditure Recording & Accounting

This section clarifies the various documentation and accounting requirements during budget implementation. These are described below.

a. Project Implementation Reporting

The following information should be captured in the project report by the Project Implementation Committee:

- Project description
- Budget control code
- Executing agency
- Desk officer
- Contractor
- Sub-contractor
- The original value of the contract
- Cost variation (if any)
- Project tenure
- Start date
- Completion date
- Number of disbursements
- Total value of disbursement
- Value of commitment
- Value of outstanding bills

b. Payment Process

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

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

8. Payment
9. Preparation of account

c. Pre-Payment Audit (Internal Auditing)

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

The following checklist is usually reviewed by the pre-payment audit:

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

d. Vote Book Management

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

These basic books of accounts include:

- Departmental vote books

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

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

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

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

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

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

It is important to maintain vote books as:

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

- It enhances transparency and accountability in the daily financial transactions.

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

e. Other Accounting Books

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

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

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

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

f. Bank Reconciliation by CRSPHCDA

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

g. Monthly Expenditure Transcription

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

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

- Personnel cost
- Overhead by line items
- Capital projects

h. Monthly Accounts Reconciliation

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

Chapter 7:

Budget Performance Review, and Monitoring and Evaluation

6.1 Conducting PHC Expenditure Review and Appraisal

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

Key Objectives of the Annual PHC Expenditure Review and Appraisal

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

6.1.1. Performance Monitoring and Review Framework

6.1.1.1 Quarterly Budget Performance Reports (BPR)

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

- Engage in regular data collection, analysis, and reporting to assess primary health service performance.
- The BPR shall be prepared every quarter, on or before 14 days after the end of the quarter by consolidating the monthly PHC expenditure tracking. The BPR should be prepared following the templates in Annex 6 or any other template issued by the Department of Budget, Monitoring and Evaluation.

- Upon completion of the BPR, an internal (and where necessary external) stakeholder meeting should be convened to review and appraise the performance of the PHC budget for the quarter and necessary redress actions initiated to improve performance where necessary.

6.1.1.2 Annual Performance Management Review

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

This annual review is detailed in Section 3.3.1.1 above and how it integrates with the MTSS.

Future service delivery planning and MTSS development will be informed by real-time performance data, this ensures budget allocations are evidence-based and directed towards high-impact health interventions.

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

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

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

6.2 Monitoring and Evaluation of the PHC Budget

The Department of Planning, Research, and Statistics within Each MDA shall lead the technical monitoring and evaluation (M&E) of PHC programs and projects working with the M&E

Department of the Department of Budget, Monitoring and Evaluation. This process shall be structured, routine, and based on Key

Performance Indicators (KPIs), requiring dedicated resources and standardized checklists.

A systematic M&E framework shall guide project and program monitoring, ensuring that sector performance aligns with government priorities and delivers tangible benefits to citizens.

6.2.1 Objectives of the Performance Monitoring & Evaluation Framework

The Annual Sector Performance Review and Reporting process is adapted from the State M&E framework developed by the Department of Budget, Monitoring and Evaluation. The Performance Management Review and Report shall:

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

6.2.2. Monitoring and Evaluation Process

Each MDA, where necessary, working with the MoH and the Department of Budget, Monitoring and Evaluation, shall conduct routine M&E of ongoing projects and programs, with at least one Annual Performance Review conducted

based on the M&E report. These reviews shall be documented in a formal Performance Report written by the CRSPHCDA and subjected to independent validation before public dissemination.

Independent validation and review shall be carried out by the Cross River State Department of Budget, Monitoring and Evaluation or any other MDA with applicable mandate to ensure accuracy and credibility.

The Department of Planning, Research, and Statistics within the MDA, working with the Department of Budget, Monitoring and Evaluation and the MoH shall:

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

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

- **MDA leadership** – Responsible for delivering PHC services and collecting performance data.
- **M&E Department of the Department of Budget, Monitoring and Evaluation** – Provides technical support and coordinates M&E efforts across MDAs.
- **Performance Management Report Drafting Team** – A 10-member team responsible for analyzing performance data and preparing the Performance Management Report. The team consists of:
 - Director of Planning, Research, and Statistics.
 - Senior technical officers from the Budget Office.
 - Planning Officers and Budget Analysts.

- **Performance Management Review Committee** – High-level committee responsible for:
 - Facilitating performance reviews and securing resources.
 - Conducting first-line reviews and approvals of performance reports.
- **Civil Society Organizations (CSOs) & Citizens** – Clients of public health services, engaged to ensure accountability and transparency.
- **Chairman of the House Committee on Health & State House of Assembly Members** – Oversight and legislative support.
- **Technical Evaluation Team (Cross River State Budget Office)** – Conducts independent assessment of sector performance.

Chapter 7

Conclusion

The guidelines for budget preparation and work plan development for primary healthcare in Cross River State is designed to ensure the effective and efficient delivery of essential health services across the three senatorial district of the state. By adhering to these guidelines, the state can maximize the impact of its health budget, address critical health challenges, and improve the overall health outcomes of its citizens. A collaborative approach involving all stakeholders will be crucial for the success of these initiatives and the achievement of the state's health goals.

The Guidelines serve as a crucial tool for the Cross River State Ministry of Health, the Primary Healthcare Development Agency, and other relevant stakeholders. By adhering to these guidelines, we can ensure a structured, transparent, and efficient budgeting process that aligns with the state's health sector priorities and fiscal policies.

These guidelines will be subject to periodic reviews and updates to incorporate emerging trends, developments, and reforms in public finance and healthcare budgeting. We encourage all Health Sector MDAs and stakeholders to obtain copies of the manual and ensure strict adherence to its requirements and guidelines.

By following these guidelines, we can collectively work towards a more efficient and accountable healthcare system that meets the needs of our communities and supports the sustainable development of Cross River State. This Guideline may be reviewed at any point in time to incorporate emerging trends, developments, and reforms in public finance and budgeting, whether locally, nationally, or globally, based on the advice of the Cross River State Budget Office however every three years. Both government and non-government stakeholders in the budget and PHC sectors may also request a review of these Guidelines. Such requests should be submitted in writing, with recommendations for the review, and addressed to the Commissioner through the Permanent Secretary of the Ministry of Health. The Ministry of Health will evaluate the merits of all requests and take appropriate action. Furthermore, this Guideline may be reviewed if there are changes in the state's budgeting coordination arrangements, whether legal or institutional. In such cases, the approval of the Budget Office will be required to authorize the review. The Director of Health Planning, Research, and Statistics of the Ministry of Health will facilitate all reviews in close collaboration with the State Director of Budget and with the participation of all relevant MDAs and CSO groups. Finally, the primary objective of these guidelines is to provide a structured framework for budget preparation and work plan development for the provision and enhancement of primary healthcare services in Cross River State. These guidelines ensure that the allocation of resources aligns with the state's health policy, national health priorities, and the specific needs of local communities.

ANNEXURES

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

S/N	Budget Activity	Month												Start Dates	End Date	Responsibility	Output
		J	F	M	A	M	J	J	A	S	C	N	D				
Budget Planning and Preparation																	
1	Agency/Sector performance/ review (previous year’s Budget Performance Report)															Planning Department	Agency/Sector Performance/ Review Report
2	Collection of spending, revenue, and expenditure performance data - budgeted and actual, macroeconomic indicators, etc., for preparation of EFU-FSP-BPS															Budget Office	Updated EFU-FSP-BPS dataset
3	Issue Budget Calendar															Budget Office	Budget Calendar
4	Preparation of EFU-FSP-BPS															Budget Office	Draft EFU-FSP-BPS document
5	Submit EFU-FSP-BPS draft to ExCo															Budget Office	Memo, Executive Summary of EFU-FSP-BPS
6	Governor's approval of EFU-FSP-BPS document															HE Governor	Updated EFU-FSP-BPS document
7	Submission of EFU-FSP-BPS document to, and approved by State															SHoA	Updated EFU-FSP-BPS

	House of Assembly																	document
8	Medium-term (three-year) sector ceilings circulated (indicative ceilings may be issued earlier)																Budget Office	Memo (accompanied by EFU-FSP-BPS document)
9	Develop/ Update Medium Term Sector Strategies (MTSS)																MDAs/ Sector Teams	MTSSs
10	Issue Budget Call Circular (BCC)																Budget Office	Call circular document
11	Preparation and submission by MDAs of the first draft budget (incorporating updated MTSS budgets)																MDAs/ Sector Teams/ Budget Office	Budget submissions
12	Collation of MDAs' first budget draft																Budget Office	First draft budget
13	MDAs' budget defense/ negotiations																MDAs/ Budget Office	Minutes

S/N	Budget Activity	Month												Start Date	End Date	Responsibility	Output
		J	F	M	A	M	J	J	A	S	C	N	D				
14	Revision of draft submission of budget estimates															Budget Directorate	Updated budget submissions
15	Consolidation of MDAs' budget estimates															Budget Directorate	Second draft budget
Budget Approval																	
16	Submission of draft budget estimates to ExCo															Budget Directorate	Memo
17	Further revision, correction, and resubmission to ExCo/Governor															Budget Directorate	Third draft budget
18	ExCo presentation of the budget proposal to CRSHOA															HE Governor	Presentation
19	CRSHOA review and passage/presentation for Governor's Assent															CRSHOA	Fourth draft budget
20	Budget sign-off by the Governor															HE Governor	Appropriation Bill
21	Public presentation of the approved annual budget by the Governor															HE Governor	Budget speech published budget.
22	Publication of the budget, including the Citizens' Budget, online															Budget Directorate	Citizens' Budget, full budget online
'Floating' Activities																	
A	Internal budget retreats, for example, for budget planning and budget presentations															Various	Agenda, presentation, minutes
B	External budget retreats, for example, stakeholder/ CSO engagement in sector reviews, EFU-FSP-BPS preparations,															Various	Agenda, presentation, minutes

	MDA budget preparation																	
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Annexe 2a: Project Prioritization Template

S/N	Project Code	Project Name (As in the current year's budget or if it is a new project, as you want it to appear in the next year's budget)	Strategic Development Plan					Project Status (On going = 3; New = 1)	Likelihood of completion (Not later than 2028 = 3; 2027 = 2; 2028 = 1; Beyond 2028 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government / Multiple LGAs/ State wide (Add comment if more than one LGA)	Project Status (On going/ New)	Timeline	
			An inclusive economy that creates income and employment opportunities	A sustainable infrastructure that improves living standards and catalyses economic growth and development	An educated, productive, skilled, enterprising, healthy and secure citizen	A clean, green, healthy, and sustainable environment	Setting out the principles that underpin support for good governance								Project Commencement Year	Expected Year of Completion
1	000000	Construction of PHCs	2	1	3	3	1	3	3	3	19	1	State Wide	Ongoing	2026	2026
2	000000	XYZ	2	2	2	2	2	1	1	1	13	2	State Wide	New	2026	2028

3	000000	XYZ	0	3	3	1	1	1	0	3	12	3	State Wide	New	2036	2030
4											0	4				
5											0	4				
6											0	4				
7											0	4				
8											0	4				
9											0	4				
10											0	4				

Annexe 2b: Snapshot of Project Costing Template

S / N	Project Code	Project Name	Project Components	Unit of Quantity			Cost per Unit (₦N=)			Amount Approved for the Project in 2025 Budget (N)	Budget Requirement in MTS Years (N)			Total Budget Requirement for the MTS Period (N)
				2026	2027	2028	2026	2027	2028		2026	2027	2028	
										0	36,870,000	900,000	900,000	38,670,000
1	000000	Construction of 2 PHCs	1 Acre of Land				80,000.00				800,000.00	800,000.00	800,000.00	800,000.00
			Sand	20			50,000				800,000.00			
			Stone	10			60,000				800,000.00			
			iron	100			870,000				800,000.00			
			Cement	250			10,000				800,000.00			
			finishing and				800,000.00				800,000.00			
			Labour per person	10	10	10	77,000	50,000	50,000		870,000.00	800,000.00	800,000.00	
			net cost											

2	000 000	XYZ									0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
											0	0	0	
3	000 000	XYZ									0	0	0	
											0	0	0	
											0	0	0	
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											0	0	0	
											0	0	0	
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											0	0	0	
											0	0	0	

Annexe 3: Costed Project Summary Sheet

S/ N	Project Code	Project Name	Project Score	Project Ranking	Physical Location	Project Status (Ongoing/ New)	Timelines		Amount Approved for the Project in 2025 Budget (N)	Budget Requirement for Plan (N)		
					LG A(s)		Project Commencement Year	Expected Year of Completion		2026	2027	2028
1	000000	Construction of 2 PHCS	19	1	State	Ongoing	2026	2026	0	36,870,000	900,000	900,000
2	000000	XYZ	13	2	State	New	2026	2028	0	0	0	0
3	000000	XYZ	12	3	State	New	2036	2030	0	0	0	0
4	0	0	0	4	0		0	0	0	0	0	0
5	0	0	0	4	0		0	0	0	0	0	0
6	0	0	0	4	0		0	0	0	0	0	0
7	0	0	0	4	0		0	0	0	0	0	0
8	0	0	0	4	0		0	0	0	0	0	0

Annex 4: Capital Expenditure Projection Template

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

Annex 5: MDA Workplan Template (Capital Project)

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

Annex 6: Monthly/Quarterly Budget Performance Report Template

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

22020700	Consulting and Professional Services			-		-	0
22020800	Fuel and Lubricants			-		-	0

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

23050100	Acquisition of Non- Tangible Assets						
	Total						
	Grand Total						

CROSS RIVER STATE MINISTRY OF EDUCATION

Annexe 7: Community Charter of Demand Template

COMMUNITY NEEDS & DEMAND CHARTER TEMPLATE

DATE/BUDGET YEAR:	
Ward:	
Local Government:	State:

S/N	Priority Needs (List as appropriate – 1 as most important priority...)	Ministry, Sector, Tier of Government (FG, State or LGA)	Describe what the current situation or challenge is	Describe how the current situation or challenge affects women, PWDs, youth and the elderly	Describe what the Community want	Community/ location (where do you want it)
1						
2						
3						
4						