IMO STATE GUIDELINES FOR CONSOLIDATED WORKPLAN FOR BASIC EDUCATION AND PRIMARY HEALTHCARE

MARCH 2025

FOREWORD

This Consolidated Workplan Guide has been developed to provide a standardized framework for the preparation, implementation, monitoring, and reporting of sectoral activities within the Health and Education sectors. It is intended to strengthen coordination among stakeholders, promote alignment with government priorities, facilitate evidence-based decision-making, and ensure that available resources are directed toward achieving measurable results.

The adoption of a consolidated work planning approach will enhance coordination among Ministries, Departments, Agencies, development partners, and other stakeholders, thereby reducing duplication of efforts, improving resource utilization, and fostering synergy in the delivery of critical services. It will also facilitate effective monitoring and evaluation, ensuring that planned activities are implemented in a timely manner and that measurable outcomes are achieved. It also supports the achievement of key objectives under the Human Capital Opportunities for Prosperity and Equity (HOPE) Programme.

The adoption of this Guide represents an important milestone in strengthening planning, accountability, and results-based management in Imo State. We encourage all stakeholders to ensure its effective implementation for the benefit of our citizens

We sincerely appreciate the support of our development partners and stakeholders who contributed to the development of this Guide. I also commend the dedication of the State implementation team for their commitment and valuable contributions throughout the process.

Together, we can build a healthier, better-educated, and more prosperous society for present and future generations.

For further information, please contact the Director of Planning, Imo State Ministry of Budget, Economic planning and Statistics, Owerri.

COMMISSIONER FOR BUDGET

28/03/25

1.0 Introduction

The Annual Consolidated Work Planning Guidelines outline a practical process to help Imo State's Education and Health sectors prepare and merge their workplans for Basic Education (BED) and Primary Health Care (PHC). The aim is to create a consistent, transparent method for allocating resources so that planning and budgeting are efficient and accountable.

By using this guideline, Imo State Government can ensure that programmes and projects in BED and PHC are directly linked to the State's strategic priorities, funding ceilings, and operational plans.

For clarity, BED functions as a sub-sector under the wider Education Sector, and PHC operates as a sub-sector under the wider Health Sector.

The guideline is designed to strengthen coordination between planning and budgeting, enforce financial discipline, and direct resources toward improving outcomes in basic education and primary healthcare across Imo State. Once developed, the consolidated workplans will serve as the main tools for tracking progress, assessing results, and upholding accountability in service delivery for BED and PHC.

Imo State has adopted an MS Excel-based Annual Work Planning template to produce its consolidated workplan for both the BED sub-sector within Education and the PHC sub-sector within Health.

What the Consolidated Annual Work Plan Achieves:

- Improves coordination between planning and budgeting to support smoother implementation in BED and PHC.
- Strengthens fiscal discipline by ensuring funds are allocated efficiently and spent effectively.
- Enhances monitoring, evaluation, and accountability for basic education and primary healthcare services.

Purpose of the Guideline

The guideline provides a structured approach to:

1. Develop comprehensive, consolidated workplans that bring together all BED and PHC programmes and projects.

2. Set a clear framework for annual budgeting at both State and Local Government levels for BED and PHC.

3. Maintain alignment with the State Education and Health Sector Strategies and the Annual Operational Plan (AOP), developed after budget approval, to ensure policy coherence and sector-wide coordination during execution.

4. Keep BED and PHC budgets within the approved fiscal envelope for each sub-sector.

5. Ensure full compliance with the National Chart of Accounts (NCoA), covering both economic and programme classifications.

6. Capture recurrent costs for frontline staff, including salaries, benefits, and recruitment, and specify whether funding will come from the Local Government Council (LGC) or the State Government.

7. Rank capital investments using defined criteria, including the investment management guidelines outlined in Annex 1.

8. Geotagging and Reporting Standards

The capital investment budget must clearly indicate geotagging using the NCOA location codes. It should also follow approved costing standards and meet both physical and fiscal reporting requirements, as outlined in Annex 2.

9. Activity Scheduling and Cash Planning

The guideline enables clear identification of the timing for each activity. This supports the development of cash plans and the Annual Operational Plan (AOP) once the budget is approved.

Collaboration Across MDAs

The relevant State and Local Government Council (LGC), Ministries, Departments, and Agencies (MDAs) are expected to work collaboratively in preparing their work plans as part of the annual budget cycle. Expenditure line items and allocations in the consolidated work plan must match the corresponding items and allocations in the approved annual budget.

Structure of the Guideline

Sections 2 and 3 provide step-by-step instructions for using the MS Excel template to develop the work plan. Section 4 explains how the BED and PHC work plans should inform the preparation of annual budget proposals by both State MDAs and Local Governments.

As noted earlier, Annexes 1 and 2 provide additional guidance on prioritizing public investments and on reporting requirements.

2.0 Template Format and Structure

The work plan template is built around 10 worksheets, each serving a specific function in the planning process:

1. Calibration Worksheet – Acts as the main menu. Here you select the State, sector, and planning year, input the sub-sector expenditure ceilings for both the State and its LGAs, and identify the MDAs within the sub-sector.

2. KPI Identification Worksheet – Captures the expected outputs for each priority area, along with baseline values and targets for the work plan year.

3. Project Identification and Prioritization Worksheet – Lists all proposed projects. Each project is scored against set criteria to rank and prioritize them.

4. Project Costing and Activity Planning Worksheet – Breaks down project costs by activity, classifies expenditure as Personnel, Other Recurrent, or Capital, and maps out the monthly timing for each activity.

5. Aggregate Costing Worksheet – Provides a summary report showing total costs and ceilings broken down by main economic classification: Personnel, Other Recurrent, and Capital.

6. Expenditure by Programme Worksheet – Displays spending on Personnel, Other Recurrent, and Capital for each programme and objective.

7. Expenditure by Priority Worksheet – Shows expenditure arranged by project priority, based on the scoring from the Project Identification and Privatization worksheet.

8. Expenditure by MDA Worksheet – Reports spending across all MDAs and LGAs within the sector, split into Personnel, Other Recurrent, and Capital.

9. ADMIN.C Worksheet – Used to enter the approved State Administrative segment codes.

10. PROG.C Worksheet – Used to enter the approved State Programme segment codes.

3.0 Features and Using the MS Excel Template

3.1 Calibration Worksheet

The Calibration Worksheet functions as the main setup sheet for the work plan. It's used to select the State and sub-sector, define the planning year based on the current year, input the approved budget ceilings for the State and LGAs, and list the MDAs under the sector.

This worksheet contains four distinct sections:

- Calibration, Domestication, and Summary – Establishes the core settings and gives a quick summary view.
- State and Consolidated LGA Ceilings records the overall expenditure limits for the State and its LGAs. MDAs in the Sub-Sector
- Lists all relevant MDAs within the sub-sector.
- LGA-Level Ceilings – Breaks down the budget ceilings assigned to each Local Government Area.

Figure 1 Calibration Worksheet

Enter State	Imo
Enter Sub-sector (Basic Education or Primary Health)	052100000000
Enter Sector Code(Programme Segment Level 1)	04
Enter Current Year	2025
WorkPlan for Year	2025

2025 Budget Ceilings for Primary Healthcare			
Year	State Government	Local Governments	Total
Personnel Budget Ceiling	₦962,498,261.89	₦ 550,000,000.00	₦ 1,512,498,261.89
Other Recurrent Budget Ceiling	₦ 490,872,915.00	₦ 250,000,000.00	₦ 740,872,915.00
Capital Budget Ceiling	₦11,014,000,000.00	₦ 3,550,000,000.00	₦ 14,564,000,000.00
Total Sector Budget Ceiling	**₦ 12,467,371,176.89**	**₦ 4,350,000,000.00**	**₦ 16,817,371,176.89**

List of MDAs who contribute to primary Healthcare Sub-Sector and National Chart of Accounts Code

Ministry of Health	052100100100
State Hospital Management Board	052100200100
Imo State Primary Health Care Development Agency (ISPHCDA)	052100300100
Imo State Health Insurance Agency (IMSHIA)	052100400100
Ministry of Health – PHC & Disease Control Department	052100500100
Imo State Health Insurance Agency (IMSHIA)	052100600100

2026 Budget Ceiling for Primary Healthcare for Local Governments

Local Government	Personnel Budget Ceiling	Other Recurrent Budget	Capital Budget Ceiling
Aboh Mbaise	1.00	10.00	100.00
Ahiazu-Mbaise	2.00	20.00	200.00
Ehime-Mbano	3.00	30.00	300.00
Ezinihitte	4.00	40.00	400.00
Ideato North	5.00	50.00	500.00
Idaeto South	6.00	60.00	600.00
Ihitte/Uboma	7.00	70.00	700.00
Ikeduru	8.00	80.00	800.00
Isiala Mbano	9.00	90.00	900.00
Isu	10.00	100.00	1,000.00
Mbaitoli	11.00	110.00	1,100.00

Section 2 – Sector Budget Ceilings

The Medium-Term Sector Strategy (MTSS) allocates resources to strategic government goals and programmes within the fiscal targets for a 3-year period. The Sub-Sector Budget Ceiling section ensures that total costs for personnel, overhead, and capital expenditure are within the approved ceiling.

Years B8, C8, D8: Auto-populate based on the year selected in Cell B4.
Enter the indicative ceilings from the Fiscal Strategy Paper/Budget Policy Statement:

- Personnel: Cells B9, C9, D9
- Other Recurrent: Cells B10, C10, D10
- Capital: Cells B11, C11, D11

Totals: Cells B12, C12, D12 will auto-calculate.

Section 3 – MDAs in the Sector

A sector covers a discrete area of government business and may include multiple MDAs. Select the MDAs for the sector using the drop down in the blue cells. The drop down list is generated from the Admin Worksheet. Only MDAs selected in the Calibration Worksheet will appear in the drop downs in subsequent worksheets. Any MDA not selected here will be unavailable later.

Section 4 – Local Governments and their Ceilings

This section automatically pulls all LGAs once you select “Imo” in Cell B1. You just enter the sub-sector ceiling for each LGA under the 3 expenditure classes: Personnel: Salaries and allowances for PHC staff at LGA level, Other Recurrent: Running costs, drugs, consumables, fuel, maintenance, Capital: PHC infrastructure, equipment, vehicles, rehabilitation should be entered.

3.*2 KPI Identification Worksheet*

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

The KPI Identification Worksheet has 6 sections, namely

- ✓ Priority Area
- ✓ Linkage to Sector programme

- ✓ Expected Output
- ✓ Output Key KPI column
- ✓ Output KPI Baseline columns
- ✓ Output Target column

The KPI Identification worksheet is shown in Figure 2 below.

Figure 2 KPI Identification Worksheet

Identify Primary Healthcare Sub-Sector Priorites	Linkage to Sector Programme	Expected Output	Output KPI	Output KPI Baseline		Output Targets
				Value	Year	2026
aa	040502 - Planned Preventive Maintenance (PPM)	Enhence the standard infrastructure in health system	percentage increase in infrastructure in health services delivery	N/A	N/A	20%
bb	040503 - Facility electrification, water and sanitation	Enhence the standard infrastructure in health system	percentage increase in infrastructure in health services delivery	N/A	N/A	20%
cc	040601 - Sustainable drug supply	Enhence the adequate and affordable medicine in health services in the state	100% increase	N/A	N/A	20%

KPI Identification Worksheet

This worksheet captures the expected results for each sub-sector priority. It has 6 sections:

Section 1 – Priority Area

Enter the priority area for the sub-sector.

Example: Improve access to affordable medicines in Imo State.

Section 2 – Programme Column

Select the corresponding Sector Programme from the drop down. This links the sub-sector priority to the correct programme in the NCoA.

Example: Programme 052100300100– Primary Health Care Services

Section 3 – Expected Output

Enter the direct result of the programme in Column C.

Example: 20% increase in availability of essential medicines at PHC facilities.

Section 4 – Output Key KPI Column

Enter the Key Performance Indicator for the output in Column D. The KPI must be a numerical measure.

Example: *% of PHCs with no stock-out of essential medicines for >7 days.*

Section 5 – Output KPI Baseline Columns

Enter in: ***Column E: Baseline value*** – the current level of output.

Column F: Baseline year – when the baseline was collected.

Example: 68% | 2025

Section 6 – Output Targets Columns

Enter the target for the work-plan year in the target columns.

Example: Target for 2026 = 85%

3.3 Project Identify–Prioritise Worksheet

This worksheet is where all projects are identified, scored, and ranked. Projects cover both capital and recurrent expenditure. Each project is a group of expenditures tied to one output. Projects are prioritized based on:

- ✓ Contribution to Sector Objectives
- ✓ Project Status: Ongoing/Perpetual or New
- ✓ Nature of Project: Administrative or Developmental
- ✓ Expected Completion Date

How to Complete Columns C to U:

Column	Action	Details
C	Select Programme Code	Use the dropdown to select the programme code from the Sector Programmes worksheet.
D	Enter Project Name/Description	One project per row. You can repeat the same programme code in multiple rows if it has several projects. The template allows up to 500 projects.
E	Select Implementing MDA	Use the dropdown to select the MDA. Select "Local Government" if it's an LGA-funded project. For jointly funded projects, create 2 rows with the same scoring.
F–N	Score Against Sector Objectives	Headings auto-populate from the Programme Segment coding. For each project, select from the dropdown: *Very Strong, Moderate, Weak, or No Contribution* based on how it supports each objective.
O	Project Status	Use the dropdown to select: *Ongoing/Perpetual* or *New*.
P	Expected Completion Date	Enter the year the project is expected to be completed.
Q	Nature of Project	Use the dropdown to select: *Developmental* or *Administrative*.

Note:
All projects classified under recurrent expenditure should still be entered here and scored. The scoring helps justify the allocation during budget defense.

3.4 Project Costing and Activity Planning Worksheet

This is the worksheet for costing all projects identified and prioritized (ranked) in the Project Identify Prioritize worksheet, activity by activity, and identifying the timing of each activity (month by month). The Project Costing worksheet has 17 columns (i.e., columns B to O), albeit some are redundant as they relate to out-years, which are not being utilized in the annual work-planning process. The Project Costing worksheet is shown in Figure 3 and below

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

S/N	Programme Code	Project Name	Activities	Nature of Expenditure	Implementing MDA	Unit or Quantity	Cost per Unit (=N=)	Budget Requirement	Total Budget Requirement for
						2026	2026	2026	
							Total Costs	8,812,000,000	30,958,152,000
1	040501 - Functional health facilities	Completion, Furnishing of MNCH structures and UNICEF supported Programme Counter part Programme						650,000,000	2,372,435,000
			project counterpart payment	Capital	LOCAL GOVERNMENTS	1.00	650,000,000.00	650,000,000.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
2	040501 - Functional health facilities	Purchase of furniture for PHC Board offices						30,000,000.00	109,497,000.00
			government projct	Capital	052100100100 - Ministry of Health	1.00	30,000,000.00	30,000,000.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
3	040101 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of Motor Vehicles 1No. Of 18 Seater and 1No. Of Hilux						0.00	0.00
			project counterpart payment	Capital	052100200100 - [illegible] State Contributory Health Management Authority ([illegible])	1.00		0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
4	040501 - Functional health facilities	Purchase of Equipment for DMA/Medical Store						0.00	0.00
			project counterpart payment	Capital	052100300100 - [illegible] State Primary Health Care Board	1.00		0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	
								0.00	

Figure 4 Projects Costing and Activity Planning worksheet – Activity Planning

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

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

Column B is the serial number while information in Columns C and D (i.e. programme code and project name) are automatically uploaded from Columns C and D of the Project Identify-Prioritize worksheet. Columns E to AF are completed as indicated below.

1. Column E – Enter the components (i.e., activities) of each project in column E. Note that this costing sheet is not a bill of quantity, as such only seven columns are provided. So, users are to categorize the components of a project not to exceed seven.

2. Column F – Use the drop-down to select the nature of the expenditure (i.e., personnel, other recurrent or capital). The MTSS template allows states to capture all expenditures (i.e., recurrent and capital) of the sector over the MTSS period.

3. Column G – The implementing MDA selected in column E of the Project Identify-Prioritize worksheet will automatically upload on column G.

4. Columns H– Enter the unit or quantity for each component of the project for the work-plan year.

5. Columns K – Enter the cost per unit of quantity for each component of the project for the work plan year.

6. Columns O – The budget requirement for the work-plan year will automatically be calculated and automatically uploaded in the relevant cells of column O.

7. Columns S to AF – this is used to indicate the months that the activities will take place. Insert a 1 in each relevant month.

3.5 Report Worksheets

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

3.5.1 Aggregate Costings Worksheet

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

The Aggregate Costings worksheet is shown in Figure 5 below.

Figure 5 Aggregate Costings Worksheet

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

Expenditure by Programme Worksheet

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

Figure 6 Expenditure by Programme Worksheet

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

Expenditure by Project Worksheet

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

Figure 7 Expenditure by Project Worksheet

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

3.5.2 Expenditure by MDA Worksheet /Local Governments (collectively)

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

Figure 8 Expenditure by MDA Worksheet

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

Projects by MDA Worksheet / Local Governments (collectively)

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

3.6 COA Worksheets

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

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

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

The consolidated annual work plans for Basic Education Delivery (BED) and Primary Health Care (PHC) ensure that the objectives and priorities outlined in the State Development Plan, State Education Sector Strategy (SESS), Health Sector Strategy, and Health Sector Annual Operational Plan are translated into annual budgets and implemented effectively.

These work plans are developed as part of the budget preparation process for both the State Government and Local Government Councils (LGCs). In line with Section 2 of the Fourth Schedule to the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Local Government Councils share responsibility for the provision and maintenance of basic education and primary healthcare services.

The consolidated annual work plans combine the resources, programs, and activities of the State and LGCs into a single planning framework. This promotes coordinated implementation, ensures alignment with sector priorities, and provides a basis for budgeting and service delivery in the education and health sectors.

The BED work plan shall be prepared by State education sector MDAs in collaboration with the Education Departments of LGCs, while the PHC work plan shall be prepared by State health sector MDAs in collaboration with the Health Departments of LGCs. Both processes shall be supported by the Planning and Budget Ministry.

The work plans shall reflect sector objectives, priorities, and available resources as defined in the Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP).

All programs, projects, and expenditures contained in the consolidated annual work plans for BED and PHC shall be fully aligned with the approved budgets of the relevant State MDAs and Local Government Councils.

Annex 1 – Public Investment Management Guidelines

1.0 Introduction

Public investment refers to expenditures by the Government of Imo State and Local Government Councils (LGCs) on the acquisition, construction, or rehabilitation of long-term assets. Within the Basic Education Delivery (BED) and Primary Health Care (PHC) sub-sectors, such investments include classrooms, schools, health facilities, medical equipment, furniture, water and sanitation facilities, and other infrastructure required to improve service delivery and human capital development.

2.0 Public Investment Management Guidelines

2.1 Purpose of the Guidelines

Effective public investment management is essential for improving access to quality education and healthcare services. These guidelines provide a framework for planning, prioritizing, budgeting, implementing, and monitoring capital investments in the BED and PHC sub-sectors.

2.2 Setting Annual and Medium-Term Expenditure Ceilings

The Imo State Ministry of Finance, in collaboration with the State Planning& Budget Ministry and other relevant agencies, shall prepare the Medium-Term Expenditure Framework/Fiscal Strategy Paper (MTEF/FSP) in accordance with the Imo State Fiscal Responsibility Law and applicable financial regulations.

The MTEF/FSP shall determine available resources from Federal Allocations, Internally Generated Revenue (IGR), Development Partners, Grants, Loans, and Other Funding Sources. It shall establish expenditure ceilings for BED and PHC investments at both State and Local Government levels and guide annual capital budgeting.

2.3 Identification of Projects

Relevant education and health sector stakeholders shall identify projects required to achieve sector objectives and improve service delivery outcomes. The project identification process shall ensure that all priority investment needs are captured.

2.4 Project Scope and Feasibility Assessment

Each proposed project shall be assessed to determine its scope, feasibility, estimated cost, implementation timeline, and expected outcomes. The recurrent cost implications, including staffing, operations, maintenance, and utilities, shall also be identified and costed.

2.5 Project Prioritization and Selection

Due to resource constraints, not all identified projects may be included in the annual work plan and budget. Projects shall therefore be prioritized based on:

- Contribution to sector objectives;
- Status as ongoing or new projects;
- Developmental impact and service delivery needs;
- Readiness for implementation; and
- Expected completion timeline.

Only projects that meet the prioritization criteria and available funding limits shall be included in the consolidated annual work plan and budget.

2.6 Project Design and Execution Planning

Following budget approval, implementing Ministries, Departments and Agencies (MDAs) and Local Government Councils shall prepare detailed project execution plans, technical designs, specifications, and bills of quantities where applicable.

No capital project shall commence without approved technical documentation and implementation plans.

2.7 Transparent Procurement Process

All procurement activities shall comply with the provisions of the Imo State Public Procurement Law and relevant procurement regulations. Implementing agencies shall ensure transparency, competitiveness, value for money, and accountability throughout the procurement process.

2.8 Project Monitoring and Supervision

Implementing MDAs and LGCs shall establish appropriate monitoring and supervision mechanisms to ensure projects are executed according to approved designs, specifications, timelines, and quality standards.

Regular monitoring shall be undertaken to track progress, address implementation challenges, and ensure delivery of expected outputs and outcomes.

3.0 Operationalization of Public Investments

All completed capital investments shall be fully operationalized to ensure effective service delivery. Recurrent costs associated with the operation and maintenance of completed projects shall be incorporated into subsequent annual work plans and budgets.

Implementing MDAs and LGCs shall ensure that facilities, equipment, and infrastructure funded under the BED and PHC sub-sectors are adequately staffed, maintained, and utilized to achieve intended education and health outcomes.

Annex 2 – Fiscal and Physical Performance Reporting

1.0 Introduction

To support effective implementation of the Public Investment Management Guidelines outlined in Annex 1, all expenditures under the Basic Education Delivery (BED) and Primary Health Care (PHC) Consolidated Annual Work Plans and Budgets shall be subject to regular fiscal and physical performance monitoring and reporting.

The following reports shall be prepared and published:

- Fiscal Budget Performance Reports; and
- Physical Budget Performance Reports.

These reports will promote transparency, accountability, efficient resource utilization, and evidence-based decision-making in the implementation of BED and PHC programs and projects across Imo State.

2.0 Fiscal Budget Performance Reporting

The objective of fiscal budget performance reporting is to assess the extent to which approved BED and PHC budgets have been implemented and to track actual expenditures against approved budget allocations.

Each relevant Ministry, Department, Agency (MDA), and Local Government Council (LGC) shall prepare and submit a quarterly fiscal budget performance report within four (4) weeks after the end of each quarter. The report shall include:

- Budgeted and actual expenditures;
- Variances between planned and actual spending;
- Reasons for significant variances; and
- Corrective actions required to improve budget execution.

The reports shall be submitted to the State Ministry of Education for BED and the State Ministry of Health for PHC issues respectively. The respective Ministries shall consolidate all submissions into State-wide quarterly fiscal performance reports and publish them through approved government channels.

At the end of each financial year, the Ministries shall prepare consolidated annual fiscal performance reports for BED and PHC within four (4) weeks of year-end. The annual reports shall assess:

- The level of budget implementation achieved;
- Alignment between approved and actual expenditures;
- Progress toward sector objectives; and
- Key lessons and recommendations for future planning and budgeting.

All reporting shall utilize approved Imo State budget performance reporting templates.

3.0 Physical Budget Performance Reporting

Physical performance reporting is intended to monitor the implementation and results of capital projects and public investments under the BED and PHC sub-sectors.

The monitoring process shall assess:

- Whether projects are being implemented according to approved plans and timelines;
- Whether resources are being utilized economically and provide value for money;
- Whether planned outputs and milestones are being achieved;
- Whether resources are being used efficiently to maximize results; and
- Whether projects are contributing to the achievement of the State's education and health sector objectives.

To strengthen transparency and accountability, communities, civil society organizations, beneficiaries, and other non-state actors shall be encouraged to participate in monitoring project implementation and providing feedback on service delivery outcomes.

The State Ministry of Education and Ministry of Health shall adopt approved project monitoring and reporting templates for tracking the implementation of BED and PHC projects. Findings from physical monitoring exercises shall inform management decisions, improve project delivery, and enhance the achievement of sector results.

Regular monitoring reports shall be produced and incorporated into the State's performance management and reporting framework to ensure that public investments deliver sustainable benefits to citizens.

GOVERNMENT OF IMO STATE NIGERIA
OFFICE OF THE HONOURABLE COMMISSIONER
MINISTRY OF BUDGET, ECONOMIC PLANNING & STATISTICS
Block 6, State Secretariat Complex, Port-Harcourt Road
P.M.B. 1530 Owerri, Imo State

Our Ref:..... **Date:** 20th March, 2025

All Departments, Agencies, and Parastatals
under the Ministry of Health

DIRECTIVE TO ADHERE TO THE COMPREHENSIVE GUIDELINES FOR THE PREPARATION AND SUBMISSION OF ANNUAL CONSOLIDATED WORKPLAN AND BUDGET

The Imo State Government is committed to enhancing policy coordination and ensuring effective service delivery in the health sector. To achieve this, the Ministry of Health, in collaboration with the Department of Budget, Monitoring and Evaluation has developed a comprehensive guideline for preparing annual work plan and budgets. These guidelines (copy attached) aim to strengthen accountability and transparency in the sector.

This circular serve to direct all departments and agencies under the Ministry of Health to ensure full compliance with the guidelines for the preparation and submission of the Annual Consolidated Work Plan and Budget.

As part of the Ministry's ongoing efforts to streamline budgeting processes and ensure that our resources are allocated effectively, it is imperative that all departments and agencies follow the established guidelines for preparing and submitting their respective work plans and budgets for the upcoming fiscal year.

Accordingly, all Departments and Agencies within the health sector are directed to

- Submit detailed work plans and budgets in approved formats in conformity with stated guidelines.
- Prioritize project costing criteria.
- Ensure accountability and transparency.
- Ensure a systematic framework for monitoring the implementation of the budget and work plan.

All departments and Agencies concerned are advised to comply accordingly and ensure the successful implementation of the work plan.

COMMISSIONER FOR BUDGET

30/03/2025