YOBE STATE GOVERNMENT COMPREHENSIVE GUIDELINES FOR PREPARATION AND SUBMISSION OF CONSOLIDATED WORKPLAN FOR STATE PRIMARY HEALTH CARE BUDGET

Issued by the Yobe State Ministry of Health and Human Services In Collaboration with

Yobe State Primary Healthcare Board (SPHCB)

Yobe State Contributory Healthcare Management Agency (YSCHMA)

Yobe State Drugs and Medical Consumables Management Agency (YODMA)

Yobe state Hospitals Management Board (YHMB)

Yobe State Emergency Medical Ambulance Services (YEMABUS)

Yobe state Health and Healthcare-related Facilities Inspection and Monitoring Agency (YOHFIMA)

Yobe State Agency for Control of HIV/AIDS (YOSACA)

Yobe State University Teaching Hospital (YSUTH)

Shehu Sule College of Nursing Midwifery (SSCONM)

Galtima Maikyari College of Health Sciences & Technology (GMKCHST)

1. Introduction

This document provides a standardized framework for preparing the consolidated PHC budget workplan, aligned with the **National Chart of Accounts (NCoA) expenditure classifications and program segment and Yobe State Health Sector Annual Operational Plan**. It integrates **projected funding ceilings, recurrent/capital expenditure guidelines,** and multi-level accountability mechanisms for frontline health workers, infrastructure, and service delivery.

2. Objectives

- Ensure alignment with the State Fiscal Strategy Paper (SFSP) and projected healthcare funding ceilings.
- Clarify roles of State and Local Governments (LGs) in financing frontline worker costs and capital investments.
- Standardize prioritization, geotagging, and fiscal reporting for capital projects.

3. Scope

- Mandatory use of **NCoA code** and adherence to State Ministry of Budget's costing standards
- Apply to all PHC stakeholders, including 17 LGHAs, facilities, and partners.

4. Roles and Responsibilities

Stakeholder	Responsibilities
SPHCDA	Issue guidelines, templates, and conduct training; consolidate LG-level submissions
Ministry of Budget	Define annual PHC funding ceiling; validate compliance with fiscal policies.
LGHAs	Submit workplans within allocated funding ceilings; specify LG/State funding shares.
Health Facilities	Provide activity-specific recurrent/capital cost data with geotagging.

5. Workplan Preparation Process

5.1 Projected Funding Ceiling

- The Ministry of Budget provides annual PHC sector funding ceilings based on the State Fiscal Strategy Paper (SFSP)
- LGHAs and SPHCDA must align submissions with these ceilings; proposals exceeding limits require written justification.

5.2 Recurrent Expenditure

- **Frontline Workers:**
  - ✓ **Salaries & Benefits:** Specify roles funded by LG vs. State (e.g., LG-funded community health workers vs. State-funded nurses).
  - ✓ **Recruitment:** Adhere to State-approved staffing norms and wage structures.
  - ✓ **Funding Sources:** Indicate contributions (e.g., Basic Health Care Provision Fund [BHCPF], LG allocations, State payroll).

5.3 Capital Expenditure

- **Prioritization Criteria:**
  1. **Need**: Disease burden, population density, equity (underserved areas).
  2. **Feasibility:** Cost-benefit analysis, alignment with State Strategic Plan.
- **Investment Management Guidelines:**
  - ✓ Use geotagging (GPS coordinates) for infrastructure projects (e.g., new clinics, equipment installations).
  - ✓ Adhere to National Costing Standards for construction, equipment, and technology.

Reporting:

- ✓ Quarterly physical progress reports (photos, geotagged maps).

✓ Fiscal reports reconciling expenditures with NCoA codes.

6. Submission Requirements

- **Deadline:** March 31st annually (hard copy + digital upload to SMOH, SPHCDA or any other government portal).
- **Mandatory Documents:**

1. **NCoA-Coded Budget:** Separate sheets for recurrent (salaries, drugs) and Capital (equipment, infrastructure).

2. **Funding Source Matrix:** Clear breakdown of LG vs. State contributions.

3. **Geotagging Data:** Map of proposed capital projects (GIS format).

4. **Frontline Worker Recruitment Plan:** Staffing table with funding sources.

7. Review and Approval:

1. Technical Review (SPHCDA): 10 days to verify alignment with health priorities and costing standards.

2. Budget Compliance Check (Ministry of Budget): Validate NCoA codes, funding ceilings, and LG/State cost-sharing.

3. Final Approval: SMoH and State Executive Council endorse the consolidated workplan.

7. Monitoring and Reporting

- **Recurrent Costs:** Track salary payments and benefits through the State's Integrated Payroll System.
- **Capital Projects:**
  - Quarterly geotagged progress updates submitted to SPHCDA.
  - Annual audit by Office of the Auditor-General for Yobe State.
  - **Penalties:** Projects violating geotagging or costing standards risk funding suspension.

8. Appendices:

✓ **Appendix A:** NCoA Codes for PHC Recurrent & Capital Expenditure.

✓ **Appendix B:** Prioritization Criteria Matrix for Capital Projects.

- ✓ **Appendix C:** Geotagging Guidelines and Templates.
- ✓ **Appendix D:** Funding Source Allocation Table (LG vs. State).
- ✓ **Appendix E:** Ministry of Budget's Costing Standards Handbook.

Approved by:

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Sign/Date:.....12/01/2025.