



MINISTRY OF HEALTH HEADQUARTERS

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TO:

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

FROM:

Honorable Commissioner for Health
Plateau State Ministry of Health

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

INTRODUCTION

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

- 1.2 The Guidelines standardize, streamline, and improve quality, transparency, and accountability of PHC budgeting across all 17 LGAs and state-level PHC programs

2.0 MANDATE

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

2.2 No year 2025 PHC budget submission shall be accepted by the Ministry of Budget and Economic Planings or PSPHCB unless prepared in full compliance with the Guidelines and submitted in the prescribed templates in Annexes 1–5.

3.0 SCOPE OF APPLICATION

This circular applies to:

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

4.0 KEY DIRECTIVES

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

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

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

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

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

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

5.0 COMPLIANCE AND SANCTIONS

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

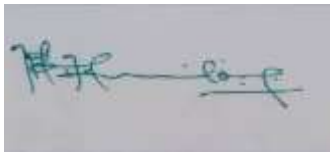
5.2 PSPHCB and the PRS Department of SMOH shall conduct compliance checks and report monthly to the Hon. Commissioner
6.0 SUPPORT AND ENQUIRIES 6.1 Helpdesk: PS-SMOH PRS Unit, Jos, Plateau.

6.2 Contact: plateauhealthministry@gmail.com | 07062459046

6.3 Guidelines and templates available should you require additional resource

7.0 CONCLUSION

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



Dr. Nicholas Baamlong

30-03-2025

CC:

Permanent Secretary, SMOH
Executive Secretary, PSPHCB
Hon. Chairmen, All 17LGAs
Auditor General, Plateau State
Commissioner of Budget and Economic planning
Commissioner, Ministry of Finance.
All Development Partners.