



**OFFICE OF THE HONOURABLE COMMISSIONER
Ministry of Health**

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2nd March 2025

The Executive Secretary

Akwa Ibom State Primary Health Care Development Agency

The Executive Secretary

Akwa Ibom State Health Insurance Agency

The Permanent Secretary

Hospital Services Management Board

PM

Akwa Ibom State Agency for Control of AIDS

All Other Heads of MDAs

Ministry of Health, Akwa Ibom State

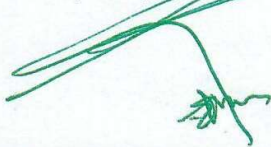
**IMPLEMENTATION OF COMPREHENSIVE GUIDELINES FOR HEALTH BUDGET
AND WORK PLANNING IN AKWA IBOM STATE**

The above subject refers:

1. In line with efforts to enhance Health Care planning and budgeting in Akwa Ibom state, I am pleased to formally announce the approval of the Comprehensive Guidelines for Primary Health Care Budget and Work Planning for immediate implementation by all Departments,

Agencies, Boards, and Commissions under the Akwa Ibom State Health Sector.

2. These guidelines, developed collaboratively by the Ministry of Health and the Ministry of Budget and Economic Planning, aim to standardize, consolidate, and enhance efficiency, transparency, and strategic alignment in basic education budget and work planning across all Health Sector MDAs.
3. Accordingly, all Health Sector MDAs are hereby directed to;
 - i. Align with or be based on the State Health Sector Annual Operational Plan (AOP) and reflect all programs/projects related to the healthcare sector in the state
 - ii. Projected funding envelope/ceiling for the healthcare sector.
 - iii. Align with the chart of accounts, expenditure classifications, and program segment
 - iv. Reflect recurrent costs associated with frontline workers – salaries, benefits, recruitment – noting which funding source will cover (LG or State).
 - v. Capital: include prioritization criteria, investment management guidelines, geotagging, adherence to costing standards, physical and fiscal reporting. For inquiries regarding this circular or the Guidelines, please contact the Director of Planning, Research, and Statistics, Akwa Ibom State Ministry of Health.
4. A copy of the guidelines is attached for your reference and compliance.
5. Accept my warmest regards.



Dr. Ekem Emmanuel John
Honourable Commissioner