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Economic Planning and
Coordinating Office,
Ministry of Economic
Planning and Budget,
State Secretariat Complex,
Alagbaka, Akure.
27th March, 2025.

CIRCULAR LETTER TO:

Chief of Staff to the Governor,
Secretary to the State Government,
Head of Service,
Permanent Secretary, Ministry of Education,
Permanent Secretary, Ministry of Health,
Permanent Secretary, Primary Health Care Development Agency,
Permanent Secretary, SUBEB,
Permanent Secretary, TESCOM,
Administrative Secretary, Ondo State Budget Office.

**ADDITIONAL GUIDELINES FOR THE PREPARATION OF MEDIUM TERM
SECTOR STRATEGY AND IMPLEMENTATION MODALITIES
IN EDUCATION AND HEALTH SECTORS**

In accordance with the Public Financial Management Law (PFML, 2017), Ministries, Extra-Ministerial Departments and Agencies (MEDAs) are mandated to prioritize and cost their programmes/projects as well as map-out the implementation strategies in a scientific manner in the medium term. This is the standard practice borne-out to ensure that government developmental priorities are optimally funded and implemented sector-wide in line with the approved Medium Term Expenditure Framework (MTEF) and the annual Budget.

2. However in view of current development, it has become expedient to review the Medium Term Sector Strategy (MTSS) and implementation modalities to accommodate some changes specifically in the Basic Education and Primary Health sub-sectors. This review is informed by the need to engender reforms that will guarantee requisite change and sustainable financing in the two sectors. Having regards to the foregoing, the following are

the additional guidelines for the preparation of the Medium Term Sector Strategy for Basic Education and Primary Health sub-sectors.

The Strategic Plan for the Basic Education sub-sector in the Medium Term Sector Strategy must:

- a) align with or be based on State Education Sector Strategy/State Education Sector Operation Plan (SESS/SESOP) and reflect all programs/projects related to basic education in the State;
- b) reflect projected funding envelope/ceiling for the basic education sub-sector;
- c) align with chart of accounts expenditure classifications and program segment; as enshrined in the State annual budget; and
- d) reflect recurrent costs associated with frontline workers – salaries, benefits, recruitment – noting which funding source will cover (LG or State) and include prioritization criteria, investment management guidelines, geo-tagging, adherence to costing standards as well as physical and fiscal reporting.

3. In the same vein, the strategic plan for the Primary Health sub-sector in the Medium Term Sector Strategy for the Health Sector must:

- a) align with or be based on State Health Sector Annual Operational Plan (AOP) and reflect all programs/projects related to the healthcare sector in the State;
- b) reflect funding envelop/ceiling for the healthcare sector;
- c) align with chart of accounts expenditure classifications and program segment as enshrined in the State annual budget;
- d) reflect recurrent costs associated with frontline workers – salaries, benefits, recruitment – noting which funding source will cover (LG or State); and
- e) include prioritization criteria, investment management guidelines, geotagging, adherence to costing standards as well as physical and fiscal reporting.

4. It need be stated that all implicated MEDAs under Education and Health Sectors are required to adhere strictly to these additional guidelines in the preparation of their Medium Term Sector Strategy henceforth.

5. Thank you.



B.J. Daisi

Administrative Secretary,
Economic Planning and Coordinating Office