



KWARA STATE GOVERNMENT
MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT
Ajasse-Ipo Road, Oko Erin, Ilorin
P.M.B 1391, Ilorin, Kwara State

Ref: MOE/HCD/BED/2025/03

Date: 15th March 2025

CIRCULAR NO. MOE/HCD/2026/02

To:

1. Executive Chairman, Kwara State Universal Basic Education Board [SUBEB]
2. All Zonal Directors, SUBEB
3. All Education Secretaries, 16 LGAs
4. Director, Planning, Research & Statistics, MOE
5. All Relevant Stakeholders

Mandatory Adoption of Guidelines for Preparation and Submission of Consolidated Work Plan for Kwara State Basic Education Budget

I refer to the Kwara State Government's commitment to improving transparency, accountability, and results in basic education financing under the Kwara HOPE, LEARN and BESDA programmes.

2. In line with this, the Guidelines for Preparation and Submission of a Consolidated Work Plan for Kwara State Basic Education Budget have been approved for use across all MDAs and LGAs involved in basic education planning and budgeting.

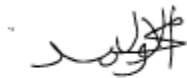
3. Directive

a. All listed recipients shall adopt and comply fully with the attached guidelines for the preparation of the FY 2026 consolidated work plan.

b. Submissions must follow the template in Annex 1, using the 2026 Chart of Accounts codes in Annex 2, and approved unit rates in Annex 3.

- c. All capital projects must be geotagged and updated on the Kwara State Projects Dashboard in line with Annex 4.
- d. A risk matrix using Annex 5 must accompany every submission.
- e. Completed work plans shall be submitted to the Directorate of Planning, Research & Statistics, MOE, on or before 31st March 2026. Late submissions will not be processed for budget inclusion.
4. The Directorate of Planning, Research & Statistics shall conduct a technical review and return feedback within 14 days of submission. Only plans that meet the guidelines will be forwarded to the Ministry of Finance & Planning Commission for budget encoding.
5. Failure to comply with this directive will result in exclusion of the LGEA/MDA from capital allocation in the FY 2026 budget.
6. For clarification, contact the Directorate of Planning, Research & Statistics, Ministry of Education and Human Capital Development, Ilorin.
7. Please give this circular the widest circulation and ensure strict compliance.

Signed



Dr. Lawal Olohungbebe

Honourable Commissioner of Education and Human Capital Development

Attachment: Guidelines for Preparation and Submission of a Consolidated Work Plan for Kwara State Basic Education Budget, FY 2026 [Annexes 1-5]

cc:

Hon. Commissioner, Ministry of Finance & Planning Commission

Executive Chairman, SUBEB

Accountant General, Kwara State

Director, Budget, Ministry of Finance & Planning Commission