



KWARA STATE MINISTRY OF EDUCATION & HUMAN CAPITAL DEVELOPMENT
Ajasse-Ipo Road, Oko Erin, Ilorin,
Kwara State, Nigeria

GUIDELINES FOR THE PREPARATION AND SUBMISSION OF A CONSOLIDATED WORKPLAN FOR THE KWARA STATE BASIC EDUCATION BUDGET 2025

1. Purpose and Scope

These guidelines standardize how Kwara State prepares and submits a single, consolidated work plan for all basic education spending. The goal is to align resources with the State Education Sector Strategy [SESS], improve budget credibility, and strengthen tracking of both physical and financial results. They apply to all Ministries, Departments, and Agencies, Kwara State Universal Basic Education Board [KWSUBEB], and Local Government Education Authorities with responsibilities for basic education [MDAs][LGEAs].

2. Guiding Principles

Alignment: All plans must derive from the Kwara State Education Sector Strategy and the State Development Plan.

Comprehensiveness: Include all programs and projects for basic education, regardless of funding source - state, LGA, UBEC, donor, or PPP.

Affordability: Plans must fit within the approved funding envelope/ceiling for the sector.

Accountability: Use the State Chart of Accounts for expenditure classification and program segmentation.

Transparency: All capital projects must be geotagged and costed using approved standards. [CoA]

3. Minimum Requirements for the Consolidated Work Plan

3.1 Alignment with SESS and Sector Coverage

- The work plan must map each program/project to the relevant pillar, objective, and indicator in the SESS.
- It must cover early childhood care, primary education, junior secondary, teacher development, school infrastructure, learning materials, school feeding, and monitoring & evaluation.
- Include ongoing, new, and donor-funded activities.
- No off-budget basic education is permitted.

3.2 Funding Envelope and Fiscal Ceiling

The plan must state the projected funding envelope for basic education, broken down by source:

- State government allocation
- LGA contributions
- UBEC matching grant
- Donor/partner funds

Total proposed expenditure cannot exceed the envelope communicated by the Ministry of Finance and Planning. Where gaps exist, indicate prioritized and deferred activities.

3.3 Alignment with State Chart of Accounts

- All expenditures must use the Kwara State CoA program and economic segment codes.
- Program segment: use the approved codes for Basic Education, e.g., 0513 for KWSUBEB.
- Economic segment: separate recurrent from capital using CoA codes 21-23 for recurrent and 31-32 for capital.
- This ensures direct linkage between the work plan, budget, and accounting system. [personnel][overhead][assets][construction].

3.4 Recurrent Costs for Frontline Workers

For all teachers, headteachers, and support staff:

Budget for: salaries, pensions, health benefits, training, and recruitment.

Specify funding source: indicate whether costs are borne by the state government, LGA, or a shared arrangement.

Include staffing norms: show pupil-teacher ratio targets and deployment plans by LGA.

Link to payroll: recurrent costs must match the approved nominal roll and IPPIS data.

3.5 Capital Expenditure Requirements

Each capital project must include:

a. Prioritization Criteria

Projects are prioritized using:

1. Safety and functionality of existing schools
2. Overcrowding and access gaps by LGAs
3. Alignment with SESS targets
4. Readiness for implementation - land, design, counterpart funding
5. Cost per beneficiary

b. Investment Management Guidelines

- All projects >₦50m require a feasibility study and Bill of Engineering Measurement and Evaluation [BEME].
- Use the state's standard designs and procurement templates.
- No project starts without approved counterpart funding and procurement plan.

c. Geotagging

- Every school construction, renovation, and WASH project must be geotagged at baseline, during, and at completion.
- Submit GPS coordinates, photos, and project ID to KWSUBEB M&E unit for upload to the state project dashboard.

d. Costing Standards

- Use Kwara State Public Works unit rates for 2025. Include 5% contingency and 7.5% supervision costs.
- Costs must be benchmarked against UBEC and FME standards.

e. Physical and Fiscal Reporting

- Report physical progress monthly: % completion, milestones, challenges.
- Report fiscal progress monthly: funds released, utilized, and balance.
- Variance >10% between physical and financial progress must be explained and corrective action stated.

4. Submission Process and Timeline

- 1. LGEA/KWSUBEB Level:** Draft work plans submitted to KWSUBEB by 15 Feb 2025.
- 2. Consolidation:** KWSUBEB consolidates with State Ministry of Education by 28 Feb 2025.
- 3. Review:** Joint review with Ministry of Finance, Planning Commission, and CSO reps by 15 Mar 2025.
- 4. Submission:** Final consolidated plan submitted to State Executive Council for approval by 31 Mar 2025.

NB: Format: Submit in Excel template provided by Ministry of Finance, plus PDF narrative. Include summary table, LGA breakdown, and risk matrix.

5. Approval and Use

- Only activities in the approved consolidated work plan are eligible for budget release.
- Mid-year adjustments require Executive Council approval and must not exceed the sector's ceiling.
- KWSUBEB and Ministry of Education will publish a summary of the approved plan within 14 days of approval.

6. Compliance and Sanctions

Failure to comply with these guidelines will result in:

- Withholding budget release for the affected MDA/LGEA.
- Exclusion of non-compliant projects from UBEC matching grant claims.
- Public disclosure of non-compliance in the quarterly budget performance report.

Annexes to be provided by Ministry of Finance: Template for consolidated work plan
Updated State Chart of Accounts codes for basic education
2025 unit rates for capital projects
Geotagging protocol and dashboard access guide

Annexes:

1. Template for consolidated work plan
2. Updated State Chart of Accounts codes for basic education
3. 2025-unit rates for capital projects
4. Geotagging protocol and dashboard access guide

Annex 1: Consolidated Work Plan Template

Submit in Excel. One sheet per LGEA + 1 state-level summary sheet.

S/N	Program Code	Program Name	Project activity	Location LGA/ Ward	Funding sources	CoA Econ Code	2025 Budget #	Qtr1 Target	Qtr2 Target	Qtr3 Target	Qtr 4
1	0513.01	Primary Education	Construction of 3 classrooms, Govt PS Offa	Offa/Offa 1	UBEC/State	3101	19,500,000	Procurement	30%	70%	100%
2	0513.02	Teacher Dev	Training 200 teachers on Techers Guide	All LGAs	State	2206	4,000,000	0	200 trained	0	0

Notes:

1. **Program Code:** Use CoA program segment. 0513 = Basic Education.
2. **Funding Source:** State, LGA, UBEC, Donor, PPP. If mixed, split rows.
3. **CoA Econ Code:** 21=Personnel, 22=Overhead, 31=Assets, 32=Construction.
4. **Targets:** Must be measurable and time bound.

Annex 2: Kwara State Chart of Accounts – Basic Education Segment

Extract for FY 2025. Use full CoA manual for others.

Segment	Code	Description
Administrative	0513	State Universal Basic Education Board
	0514	Ministry of Education – Basic Education Dept
Program	0513.01	Primary Education
	0513.02	Junior Secondary Education
	0513.03	Early Childhood Care
	0513.04	Teacher Development & Management
	0513.05	School Infrastructure
Economic - Recurrent	2101	Salaries & Wages
	2202	Travel & Transport
Economic - Capital	3101	Purchase of Fixed Assets
	3201	Construction/Provision of Fixed Assets
	3202	Rehabilitation of Fixed Assets

Note: All entries in the work plan must use these codes to ensure direct posting to the state accounting system.

Annex 3: 2025 Unit Rates for Capital Projects

Approved by Ministry of Works. Use for cost estimation. Rates are ₦/m² or ₦/unit unless stated.

Item	Specification	Unit Rate ₦
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Classroom Block	3 classrooms, office, store, VIP latrine, standard design	18,500,000
Renovation	Minor repairs per classroom	1,200,000
Furniture	3-seater desk & bench set, primary level	22,000
Borehole	Motorized, 50m depth, with overhead tank	3,800,000
VIP Latrine	4-compartment, gender-separated	2,100,000
Perimeter Fencing	Block fence, 2.1m high, per meter	25,000

Costing Rules:

- Add 5% contingency and 7.5% supervision to all capital estimates.
- If project cost exceeds UBEC benchmark by >15%, attach justification and revised design.
- Use current market rates for materials not listed. Attach 3 quotations.

Annex 4: Geotagging Protocol and Dashboard Upload

Purpose: Track location, status, and evidence of all capital projects in real time.

Steps:

Baseline: Before work starts, take 4 photos and GPS coordinates of the site. Upload via Kobo Collect app or KWSUBEB portal.

Milestone: At 30%, 60%, 90% completion, repeat photos and GPS.

Completion: Final photos, GPS, and signed completion certificate.

Data Fields Required: Project ID, LGA, Ward, School Name, Latitude, Longitude, Date, Photo, Contractor Name. [front][left][right][rear]

Access:

Dashboard link: dashboard.kwarastate.gov.ng/projects

Login: Request access from KWSUBEB M&E Unit.

Deadline: Upload within 7 days of each milestone.

Note: Projects without geotagging data will not be certified for payment.

Annex 5: Risk Matrix Template

Risk ID	Risk Description	Category	Likelihood 1-5	Impact 1-5	Risk Score	Mitigation Action	Responsible	Deadline	Status
R1	Delay in UBEC fund release	Financial	3	5	15	Submit counterpart funding early, follow up monthly	KWSUBEB	30-Apr-25	Open
R2	Contractor capacity gap	Operational	4	4	16	Pre-qualify contractors, split lots	KWSUBEB Proc	15-Feb-25	Open
R3	Insecurity in 3 LGAs	External	3	5	15	Coordinate with security agencies, reschedule works	MoE	Ongoing	Monitor
R4	Price inflation on materials	Financial	4	3	12	Use fixed-price contracts, 5% contingency	MoW	Budget stage	Open

Scoring: Likelihood x Impact. 15-25 = High, 8-14 = Medium, 1-7 = Low. High risks must have mitigation with budget and owner.



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Honourable Commissioner of Education and Human Capital Development

28/3/2024