



## **EDO STATE MINISTRY OF EDUCATION**

Block A, Education Hub, Iyaro – Benin City, Edo State.

# **GUIDELINES FOR THE PREPARATION AND SUBMISSION OF A CONSOLIDATED WORKPLAN FOR THE EDO STATE BASIC EDUCATION BUDGET 2025**

## **1. Purpose and Scope**

These guidelines standardize how Edo 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, Edo State Universal Basic Education Board (EdoSUBEB), and Local Government Education Authorities (LGEAs).

## **2. Guiding Principles**

**Alignment:** All plans must be derived from the Edo State Education Sector Strategy and the State Development Plan.

**Comprehensiveness:** Include all programs and projects for basic education, regardless of funding source – State government, 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 (CoA) 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, teaching learning materials, 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 Edo State CoA program and economic segment codes.
- Program segment: use the approved codes for Basic Education, e.g., 0513 for EdoSUBEB.
- 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.

### 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 EdoSUBEB M&E unit for upload to the state project dashboard.

#### **d. Costing Standards**

- Use Edo 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 on physical progress monthly: % completion, milestones, challenges.
- Report on 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/EdoSUBEB Level:** Draft work plans submitted to EdoSUBEB by Feb 10th, 2025.

**2. Consolidation:** EdoSUBEB consolidates with State Ministry of Education by Feb 17th, 2025.

**3. Review:** Joint review with Ministry of Finance, Planning Commission, and CSO reps by Feb 24th, 2025.

**4. Submission:** Final consolidated plan submitted to State Executive Council for approval by Mar 4th, 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.
- EdoSUBEB 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 (NGN) | Qtr1 Target | Qtr2 Target | Qtr3 Target | Qtr 4 |
|-----|--------------|-------------------|--------------------------------------------|--------------------|-----------------|---------------|-------------------|-------------|-------------|-------------|-------|
| 1   | 0513.01      | Primary Education | Construction of 3 classrooms, Govt PS Offa | Etsako East/ 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: Edo 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 ₦/m<sup>2</sup> or ₦/unit unless stated.

| Item              | Specification                                             | Unit Rate ₦ |
|-------------------|-----------------------------------------------------------|-------------|
| 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 EdoSUBEB 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.edostate.gov.ng/projects](https://dashboard.edostate.gov.ng/projects)

Login: Request access from EdoSUBEB 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 | EdoSUBEB             | 30-Apr-25    | Open    |
| R2      | Contractor capacity gap      | Operational | 4              | 4          | 16         | Pre-qualify contractors, split lots                 | EdoSUBEB Procurement | 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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**03/2/25**