YOBE STATE COMPREHENSIVE GUIDELINES FOR PREPARATION AND SUBMISSION OF CONSOLIDATED WORKPLAN FOR BASIC EDUCATION SECTOR BUDGET

ISSUED BY THE

MINISTRY OF BASIC AND SECONDARY EDUCATION YOBE STATE

THROUGH THE

YOBE STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)

IN COLLABORATION WITH THE

MINISTRY OF BUDGET & ECONOMIC PLANNING YOBE STATE

1. **Introduction**

This document provides a standardized framework for preparing the consolidated Basic Education budget workplan, aligned with the National Chart of Accounts (NCoA) and the Yobe State Education Sector Strategic Plan. It integrates funding ceilings, recurrent/capital expenditure guidelines, and accountability mechanisms for teachers, infrastructure, and learning outcomes.

2. **Objectives**

- Align with the State Fiscal Strategy Paper (SFSP) and projected Basic Education funding ceilings.
- Clarify roles of State, Local Governments (LGs), and UBEC in financing teacher salaries, school infrastructure, and learning materials.
- Standardize prioritization, geotagging, and fiscal reporting for capital projects.

3. **Scope**

- Mandatory use of NCoA codes and adherence to Ministry of Budget's costing standards.
- Applies to all Basic Education stakeholders: 17 Local Government Education Authorities (LGEAs), public/private schools, SUBEB, Ministry of Basic Education, and partners.

4. **Roles and Responsibilities**

Stakeholder	**Responsibilities**
Ministry of Basic Education through SUBEB	Issue templates, train stakeholders, consolidate LGEA submissions.
Ministry of Budget	Define annual Basic Education funding ceiling; validate fiscal compliance.
LGEAs	Submit workplans within funding ceilings; specify LG/State/UBEC funding shares.
Schools	Provide activity-specific recurrent/capital cost data with

	geotagging.

5. **Workplan Preparation Process:**

5.1 Projected Funding Ceiling

- Annual Basic Education funding ceilings are provided by the Ministry of Budget based on the SFSP and UBEC grants.
- Submissions exceeding ceilings require written justification and approval from SUBEB.

5.2 Recurrent Expenditure

- **Teachers & Staff:** Salaries & Benefits: Specify roles funded by LG vs. State vs. UBEC (e.g., LG-funded support staff vs. State-paid teachers).
- **Recruitment:** Adhere to State-approved teacher-student ratios and qualifications.
- **Funding Sources:** Indicate contributions (e.g., UBEC grants, LG allocations, State payroll).
- **Learning Materials:** Use NCoA codes for textbooks, uniforms, and technology (e.g., Code 32110: Instructional Materials).

5.3 Capital Expenditure

- **Prioritization Criteria:**

✓ **Need:** Overcrowded schools, regions with low enrollment rates, unsafe infrastructure.

✓ **Equity:** Focus on rural, marginalized, or conflict-affected communities.

✓ Investment Management Guidelines:

✓ **Geotagging:** Mandatory GPS coordinates for new classrooms, toilets, or ICT labs.

✓ **Costing Standards:** Adhere to UBEC/National benchmarks for construction and equipment.

- **Reporting:**

  ✓ Quarterly physical progress reports (photos, geotagged maps).

  ✓ Fiscal reports reconciling expenditures with NCoA codes.

6. Submission Requirements

- **Deadline:** March 31 annually (digital upload to SUBEB portal + hardcopy).
- **Mandatory Documents:**

I. . **NCoA-Coded Budget:** Separate sheets for recurrent (salaries, materials) and capital (infrastructure, furniture).

II. **Funding Source Matrix:** Breakdown of LG, State, and UBEC contributions.

III. **Geotagging Data:** Map of proposed school projects (GIS format).

IV. **Teacher Deployment Plan:** Staffing table with qualifications and funding sources.

7. Review and Approval:

i. **Technical Review (SUBEB):** Verify alignment with the State Education Sector Plan (10 working days).

ii. **Budget Compliance Check (Ministry of Budget):** Validate NCoA codes, funding ceilings, and cost-sharing.

iii. **Final Approval:** Endorsement by the State Commissioner for Basic Education and Executive Council.

8. **Monitoring and Reporting**

- **Recurrent Costs:** Track teacher salaries through the State/Local government Integrated Payroll System.

- **Capital Projects:**
- Quarterly geotagged updates on classroom construction, enrollment rates, and gender parity.
- Annual audit by the Office of the Auditor-General for Yobe State and Auditor general for local government.
- Penalties: Non-compliant projects (e.g., missing geotags or inflated costs) face fund suspension.

Approved by:

25/12/03/2025

Hon. Commissioner
Yobe State Ministry of Basic Education

Note:

- Submissions lacking NCoA compliance, geotagging, or alignment with enrollment targets will be rejected.
- LG Education Secretaries must sign off on LG-funded recurrent commitments.

These guidelines ensure transparency, equity, and accountability in Yobe State's Basic Education budgeting, framework.

Glossary:

1. **SFSP:** State Fiscal Strategy Paper
2. **LGs:** Local Governments
3. **UBEC:** Universal Basic Education Commission
4. **SUBEB:** State Universal Basic Education
5. **NCOA:** National chart of Accounts
6. **LGEAs:** Local Government Education Authorities