



Borno State Ministry of Education

**Borno State Ministry of Education
Guidelines for Borno State Universal
Education Budget Preparation and Work
Planning**

February, 2025

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Foreword

Education is a foundational driver of stability, sustainable development, and social progress. In Borno State, we continue to prioritize the revitalization of our basic education system by ensuring that that resources are efficiently allocated and utilized to improve the quality of basic education.

These Guidelines for Borno State Universal Basic Education Budget Preparation and Work Planning provide a structured and coherent framework to support policymakers, education managers, and stakeholders in the effective planning, budgeting, and implementation of programmes within the basic education subsector. The guidelines highlight essential processes, strategic priorities, and compliance requirements that reinforce transparency, accountability, and efficient use of resources, consistent with the provisions of the State’s Budget Manual.

The development of this guideline marks an important milestone in advancing the objectives of the Universal Basic Education (UBE) programme. It aligns with national education policies and reflects international standards that promote equitable access, improved quality, and inclusive learning for every child. Through the consistent application of these principles, we aim to expand opportunities, strengthen infrastructure, and build a more resilient education system for Borno State.

I urge all relevant stakeholders to adopt and effectively use these approved guidelines as a practical reference for informed decision-making and coordinated implementation in our education sector. Together, we can reinforce the foundations of basic education, empower future generations, and contribute to the long-term socio-economic development of Borno State.



Engineer Lawan Abba Wakilbe

Honorable Commissioner,
Borno State Ministry of Budget and Planning

Acknowledgements

The Guidelines for Borno State Universal Basic Education Budget Preparation and Work Planning represent the outcome of broad collaboration, technical input, and dedicated effort from stakeholders committed to advancing basic education in Borno State.

First and foremost, we express our sincere appreciation to His Excellency, the Governor of Borno State, for his steadfast commitment to education and his continuous support for strengthening the Universal Basic Education (UBE) programme. We also extend our gratitude to the Honourable Commissioner for Education, whose leadership and commitment to improving learning outcomes in the State have greatly contributed to the realization of this initiative.

Our appreciation goes to the leadership and staff of the Borno State Universal Basic Education Board (SUBEB) for their invaluable contributions throughout the development of this guideline. We also acknowledge the Ministry of Budget and Planning for their technical guidance in ensuring alignment with the State's fiscal frameworks and budgetary processes.

We recognize the meaningful contributions of civil society organisations, community stakeholders, and development partners (UNICEF, USAID, World Bank, NEDC, AGILE, Save the children etc) whose perspectives have enriched the content of this document. Their collaboration has helped ensure that the guideline is both practical and responsive to the needs of the basic education sector in Borno State.

Lastly, we extend profound appreciation to teachers, school administrators, LGEA officials, and community education actors who consistently uphold the delivery of basic education services across the State. It is our hope that this guideline will support more efficient budgeting, strengthen work planning, and contribute significantly to improving the quality of basic education in Borno State.



Hajiya Yakaru Mustapha

Permanent Secretary,

Borno State Ministry of Education, Science, Technology and Innovation (MOESTI)

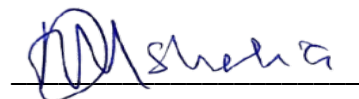
Preface

Effective allocation and management of resources are fundamental to achieving the goals of the UBE program in Borno State. Recognizing the critical role education plays in socio-economic development, the Borno State Government is committed to ensuring that every child has access to quality basic education. This commitment is reflected in the development of these Guidelines for Borno State Universal Basic Education Budget Preparation and Work Planning, which serve as a comprehensive framework for planning, budgeting, and implementing basic education programs across the state. These guidelines align with the requirements of national initiatives and projects (such as the World Bank-supported human capital projects) and with Borno State's strategic plans.

The guidelines have been developed through a collaborative process involving key stakeholders and reflect the state's policy environment and unique challenges. They provide a standardized approach to budgeting, resource allocation, and program planning in the basic education sector. By following these guidelines, education managers and planners will be better equipped to ensure that funds are used effectively to improve learning outcomes.

Importantly, the guidelines emphasize transparency, accountability, and community participation in the budgeting process. This is in line with the Nigeria Human Capital development goals and Borno State's own 25-Year Development Framework and 10-Year Strategic Transformation Plan, where education is a key pillar. Adopting this guideline will strengthen the link between policy, planning, and budgeting, thereby enhancing the impact of education expenditures.

Ultimately, the successful application of these guidelines will contribute to the rebuilding and transformation of basic education in Borno State, especially critical in our context of post-conflict recovery and development.



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Chapter 1: Introduction

1.0 Background

Education is a foundational driver of social stability, economic development, and long-term resilience. Effective planning and financing of the education sector are essential for ensuring sustainable progress, particularly in a State like Borno, where education plays a central role in recovery, rebuilding, and human capital development. The Universal Basic Education (UBE) programme remains a key platform for expanding access to quality basic education for all children in the State. Achieving this mandate, however, requires a well-structured budgeting and work-planning framework that aligns with national policies, Borno State's fiscal guidelines, and the State's broader development priorities.

The Guideline for Borno State Universal Basic Education Budget Preparation and Work Planning have been developed to provide a standardized and coherent approach to budgeting, resource allocation, and programme planning within the basic education subsector. The document serves as a strategic tool to strengthen transparency, accountability, and efficiency in financial management, ensuring that public resources are effectively utilized to enhance learning outcomes and support the delivery of equitable, high-quality education services.

This guideline is intended to assist education administrators, planners, and financial officers in preparing realistic, needs-based budgets that prioritize critical areas such as infrastructure rehabilitation and development, teacher recruitment and professional development, instructional materials, school safety, and effective school management. By aligning budgeting processes with the State's fiscal framework and the national education agenda, the guideline seeks to ensure that resource allocation promotes equity, efficiency, and inclusive educational development.

Furthermore, the guideline reinforces the importance of collaboration among key stakeholders, including government agencies, civil society organizations, community actors, and development partners, to support a participatory approach to education planning. By offering a structured roadmap for budget preparation and work planning, it aims to strengthen policy implementation, deepen accountability, and improve overall service delivery across the basic education system in Borno State.

Ultimately, the effective adoption and consistent application of these guidelines will contribute significantly to improving basic education outcomes in Borno State. It will help ensure that every

child has access to quality learning opportunities within a well-resourced, efficiently managed, and resilient education system capable of supporting long-term transformation and sustainable development.

1.2 Objectives of the Guidelines

The objectives of these guidelines are to:

- i. Establish a standardized, transparent, and results-oriented framework for basic education budget planning, preparation, and execution across Borno State.
- ii. Ensure that budgetary allocations are aligned with Borno State's education priorities, national policy frameworks, and global commitments, including access, equity, resilience, digital literacy, and innovation in teaching and learning.
- iii. Strengthen transparency, accountability, and fiscal discipline in the utilization of UBE, state, and development-partner resources, in line with national public financial management standards and Borno State's governance reforms.
- iv. Enhance effective monitoring, evaluation, and performance appraisal of basic education programmes and projects, thereby improving service delivery, promoting data-driven decision-making, and supporting long-term system transformation.

These objectives recognize the need to rebuild and strengthen Borno's education system in a conflict-affected environment. By meeting these objectives, the guidelines aim to improve effective service delivery, ensure financial discipline, and ultimately improve educational outcomes for children in Borno State.

Chapter 2:

The Basic Education Sector in Borno State

2.1 A Brief Profile of Borno State

Borno State, situated in the northeastern region of Nigeria, was established on February 3, 1976 following the restructuring of the former North-Eastern State into Borno, Bauchi, and Gongola States. It shares international borders with the Republic of Niger to the northwest, the Republic of Chad to the northeast across Lake Chad, and the Republic of Cameroon to the east. Domestically, Borno borders Yobe State to the west and Adamawa State to the south. With a land area of approximately 72,600 km², Borno is the largest state in Nigeria by geographic size and is administratively divided into 27 Local Government Areas (LGAs) and numerous political wards.

According to the 2006 national census, Borno State had a population of approximately 4.17 million. This population has been projected to grow to over 6.1 million by 2022, and likely around 6.5 million or more as of 2025, reflecting high growth rates and the impacts of internal displacement and resettlement. This growing population places increasing pressure on primary and junior secondary schools in the state and underscores the need for coordinated investment in the basic education system.

Historically, Borno is the center of the ancient Kanem-Bornu Empire, one of Africa's longest-surviving civilizations, known for its sophisticated governance, Islamic scholarship, trans-Saharan trade networks, and military strength. The Shehu of Borno remains a key cultural and traditional institution in the state. Today, Borno is home to diverse ethnic groups including the Kanuri majority, Babur/Bura, Shuwa Arabs, Fulani, Hausa, and several minority groups, with livelihoods commonly centered on agriculture, livestock rearing, fishing around the Lake Chad basin, and cross-border commerce. The state capital, Maiduguri, historically a hub of Islamic learning and regional trade, continues to serve as the political and economic center of the state.

Over the past decade, Borno State has been severely impacted by insurgency, resulting in large-scale displacement, destruction of infrastructure, and widespread disruption to social services, especially education. As of December 2023, the International Organization for Migration (IOM) reported that Borno alone was hosting approximately 1,711,481 internally displaced persons (IDPs), the largest share of IDPs in North-East Nigeria.¹

¹ https://dtm.iom.int/sites/g/files/tmzbdl1461/files/reports/IDP%20and%20Returnee%20Atlas%20-%20December%202023%20R46_Final_updated.pdf

Moreover, the United Nations Children’s Fund (UNICEF) has documented that nearly 1,400 schools across the State have been damaged or destroyed due to violence², and that more than 57 % of all schools remain closed in Borno at certain peak periods of the crisis³. This disruption has left millions of children in need of emergency education support — creating urgent demand for safe learning spaces, accelerated learning programmes, and targeted support for vulnerable populations including children in IDP camps.⁴

Recognizing these challenges, the Borno State Government has placed strong emphasis on rebuilding and strengthening the education sector as part of its broader stabilization and development agenda. Ongoing initiatives, implemented with support from national institutions and humanitarian and development partners, include rehabilitation and construction of schools, provision of learning materials, expansion of teacher recruitment, and targeted interventions to support vulnerable groups such as girls, IDP children, and out-of-school learners. The state has also adopted components of the Safe Schools Declaration, promoting measures to protect education from attack and improve school safety, resilience, and preparedness.

The above scenario, a combination of a rich cultural legacy and the challenges of conflict, makes education a critical priority in Borno State’s development agenda. Education is recognized as a sustainable driver of progress across all sectors – political, social, economic, and cultural. Consequently, education features prominently in Borno’s strategic plans, including the Borno State 25-Year Development Framework and 10-Year Strategic Transformation Plan. The state has developed and is implementing key planning documents such as a State Education Sector Plan (ESP) and operational plans focusing on education in emergencies and system rebuilding. This guideline is one of such important documents intended to institutionalize best practices in planning and financing education.

2.2 Overview of the Institutional Structure for Basic Education in Borno State

Basic Education in Borno State is managed by various stakeholders at different levels. The development and implementation of basic education policy are informed by both state and local government needs. The overall responsibility for ensuring statewide management of basic

² <https://dailypost.ng/2018/02/02/boko-haram-1400-borno-schools-destroyed-2-5m-kids-risk-north-east-unicef/>

³ <https://www.unicef.org/nigeria/press-releases/more-half-all-schools-remain-closed-borno-state-epicentre-boko-haram-crisis>

⁴ <https://www.unicef.org/nigeria/press-releases/eu-unicef-improve-access-education-20000-conflict-affected-children-north-east>

education lies with the Borno State Ministry of Education, Science, Technology and Innovation and its agencies. Key institutions involved include:

- Ministry of Education, Science, Technology and Innovation (MOESTI): This is the state ministry responsible for education policy development, standards setting, regulation and overall coordination of the education sector (including basic and secondary education). It supervises relevant parastatals and liaises with federal education agencies and development partners on behalf of the state.
- Borno State Universal Basic Education Board (BOSUBEB): The SUBEB is a parastatal under MOESTI dedicated to basic education (covering pre-primary, primary, and junior secondary education as applicable). It is responsible for managing public basic schools and implementing UBE programs in the state. BOSUBEB handles teacher recruitment, deployment, promotions and discipline at the basic education level; conducts training and retraining of teachers and education managers; monitors and supervises basic schools for quality assurance; pays teachers' salaries (especially LGEA teaching staff); and provides infrastructure, furniture, and instructional materials to schools.
- Local Government Education Authorities (LGEAs): Each LGA in Borno has an LGEA, which is the grassroots arm of basic education management. LGEAs coordinate schools at the local level and handle day-to-day administration such as school supervision and support, data collection, and community engagement. They facilitate school monitoring visits, mentor head teachers and teachers, and report on school needs to SUBEB. LGEAs play a crucial role in mobilizing community support (through School-Based Management Committees and community leaders) and in identifying out-of-school children for enrollment drives.
- Other Related Agencies: In addition to the above core institutions, other bodies contribute to basic education. The State Ministry also oversees agencies like the Teaching Service Board (TSB), the Borno State Library Board, Borno State Science, Technical and Vocational Schools Board, and Examination Board. There is also Borno State Arabic and Sangaya Education Board (BOSASEB) which was established to integrate Islamic scholarship with modern education, this is part of the state's strategy to reach more children. All these bodies are part of the broader institutional landscape that must coordinate to deliver basic education in Borno.

2.2.1 Mandates of Key Organizations in the Basic Education Sector

1. Ministry of Education, Science, Technology and Innovation (MOESTI):

- **Policy formulation and standards:** Develop state education policies, set minimum standards for basic education (curriculum standards, teacher qualifications, etc.), and monitor implementation for compliance.
- **Quality assurance:** Enforce standards through inspectorate services and quality assurance departments, ensuring schools adhere to academic and infrastructural norms.
- **Supervision of agencies:** Oversee the activities of SUBEB, LGEAs, and other education parastatals, providing guidance and coordination to ensure alignment with state goals.
- **Inter-governmental liaison:** Act as the link with federal education bodies (e.g. UBEC, Federal Ministry of Education) and with development partners/donors on basic education initiatives.
- **Education in emergencies:** Develop strategies for emergency education response and coordinate with humanitarian partners to integrate displaced children into schooling.
- **Digital literacy and technology:** Promoting digital literacy, ICT integration and encouraging STEM (Science, Technology, Engineering and Mathematics) education in schools.

2. State Universal Basic Education Board (BOSUBEB):

- **Management of basic schools:** Oversee the running of all public primary schools and junior secondary schools (as applicable under UBE) in the state, including school approval and registration.
- **Human resource management:** Recruit, deploy, promote, and discipline teachers and education personnel at the basic education level, in collaboration with LGEAs. Ensure teacher distribution addresses areas of greatest need (including hard-to-reach and post-conflict communities).
- **Teacher development:** Organize training, re-training, and continuous professional development programs for teachers, head teachers, and LGEA staff to improve pedagogy and management.
- **Monitoring and supervision:** Regularly monitor schools through inspectors and support officers to ensure teaching quality and adherence to curriculum; provide feedback and support to underperforming schools.
- **Financial management:** Administer funds for basic education (including the UBE matching grants from UBEC), ensure prompt payment of teacher salaries (for LGEA staff and any SUBEB-managed staff), and manage procurement for school needs.
- **Infrastructure and materials:** Provide and maintain school infrastructure – build new classrooms, rehabilitate damaged schools (particularly important given the

large number of schools needing reconstruction in Borno), and supply furniture, textbooks, and other instructional materials.

- **Inclusive programs:** Implement special basic education programs such as Nomadic Education, integrated Arabic education into basic education. Mobilize and sensitize communities (e.g. nomadic communities, parents of Almajiri pupils) on the importance of formal education, in collaboration with traditional and religious leaders.

3. Local Government Education Authorities (LGEAs):

- **Local coordination:** Coordinate basic education activities at LGA level, including management of public primary and junior secondary schools within the LGA. They serve as the first line of administration for schools, bridging schools and SUBEB.
- **School support and supervision:** Conduct regular school support visits, inspect schools, and provide guidance to head teachers and teachers. LGEA staff (such as Education Secretaries, school supervisors) mentor school administrators on record-keeping, lesson planning, and community relations.
- **Community engagement:** Work with School-Based Management Committees (SBMCs), parents, and community leaders to support school improvements. They gather community input (e.g. through Community Demand Charters) to inform planning and address local issues such as security or infrastructure needs.
- **Data collection:** Collect and maintain education data at the local level (enrolment, attendance, facilities, etc.) and report to SUBEB for planning and EMIS updates.
- **Administration:** Handle teacher postings within the LGA, monitoring attendance and performance, and assist in disbursement of salaries (where decentralized). They also help distribute materials supplied by SUBEB to the schools.

4. State Education Sector MTSS (Medium-Term Sector Strategy) Team/Unit

- **Sector planning and strategic direction:** Lead the development, review, and periodic updating of the Medium-Term Sector Strategy (MTSS) for the education sector, ensuring that basic education priorities are clearly articulated and aligned with state development plans, national UBE frameworks, and global commitments (e.g., SDG 4).
- **Evidence-based budgeting:** Coordinate the annual costing of MTSS activities and ensure that the basic education budget (MOESTI and BOSUBEB) is derived from MTSS priorities. This includes guiding MDAs on costing standards, prioritization, and the use of performance and needs-based criteria.
- **Data-driven decision-making:** Work closely with BOSUBEB, LGEAs, and development partners to analyze education data, such as enrolment trends, teacher needs, infrastructure gaps, learning outcomes, to inform planning and resource allocation.

- **Stakeholder coordination:** Facilitate consultations with MDAs, LGEAs, SBMCs, humanitarian actors, development partners, and civil society to ensure that the MTSS reflects sector realities, especially regarding conflict-affected communities and vulnerable learners.
- **Monitoring and performance tracking:** Develop annual sector performance indicators and lead the monitoring of MTSS implementation. Produce annual or mid-year Sector Performance Reports that assess progress, highlight gaps, and recommend corrective actions.
- **Resource mobilization and alignment:** Support the sector to mobilize additional resources, including federal grants, donor funding, and humanitarian support, while ensuring alignment with MTSS priorities and avoiding duplication of efforts.
- **Integration of cross-cutting priorities:** Ensure that issues such as gender equity, inclusive education, Education in Emergencies (EiE), digital learning, and teacher professional development are fully integrated into medium-term planning.

2.3 Situational Analysis

Borno State operates under several laws and policies guiding basic education delivery. Key among these is the federal Universal Basic Education Act of 2004, which guarantees free, compulsory basic education for every Nigerian child of primary and junior secondary age. Borno State domesticated this by establishing its State UBE Board via the Borno SUBEB Law (2005), aligning with the federal mandate. Additionally, the state has adopted the Child Rights Act (CRA, 2003), the CRA reinforces children’s right to education and protection. These laws align with the state’s socio-cultural values and Nigeria’s commitment to Sustainable Development Goal 4, which aims to *“ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.”*

Education in Borno is also guided by the National Policy on Education (NPE, 2014), which sets out the structure and objectives of education nationwide, and other national frameworks such as the National Minimum Standards for Basic Education. To facilitate federal support for UBE, the 2004 Act established the Universal Basic Education Commission (UBEC) at the federal level and required states to maintain SUBEBs. UBEC provides matching grants and technical support to states, while SUBEBs coordinate implementation at state level. Borno State, like others, accesses UBEC funds annually by providing counterpart contributions, and these funds are critical for infrastructure, instructional materials, and innovative programs.

In the post-conflict context, the Borno State Government has demonstrated commitment to restoring and improving education. Recognizing education as the foundation for socio-economic and technological development, the government’s policies emphasize not just access and quality, but also safety, psychosocial support, and inclusion. The Borno State Education Sector Plan (ESP)

outlines strategic goals for rehabilitating the school system, increasing enrollment (especially for girls and IDPs), improving teacher quality, and integrating Qur’anic and non-formal education with formal basic education. Moreover, the state’s strategy includes promoting nomadic education and strengthening non-formal learning centers to reach children in underserved communities, including those in remote camps or host communities.

Despite progress, major challenges persist in delivering basic education in Borno State:

- **Access and Enrollment:** Large numbers of children remain out of school, especially among IDPs, returnees, Almajiris, and girls. The prolonged conflict dramatically increased out-of-school children – at one point, UNICEF estimated about 875,000 children in Borno State required emergency education support to access schooling.⁵ While many IDP children have gradually returned to classrooms as areas are secured, pockets of the state are still experiencing low enrollment due to insecurity or displacement. Early childhood education (pre-primary) also has limited coverage in Borno, with many 3–5 year-olds, especially in rural or conflict-affected areas, lacking access to preschool. Economic hardship and cultural practices, such as early marriage for girls or sending boys to Almajiri schools, further contribute to low enrollment or irregular attendance in some communities.
- **Gender Disparities:** Female enrollment is relatively low compared to males at most levels (ECCDE, primary, JSS), reflecting pre-existing gender gaps exacerbated by the insurgency (which specifically targeted girls’ education in some cases). Safety concerns, poverty, and societal norms all play a role in limiting girls’ education. The state’s data likely shows a gender parity index below 1 (favoring boys) in basic education, this remains a challenge to overcome through community sensitization and incentives for girls’ schooling.
- **Infrastructure Deficits:** A vast number of school facilities need reconstruction or renovation. Hundreds of classrooms were destroyed or severely damaged during the conflict, particularly in LGAs like Bama, Gwoza, Konduga, Kukawa, and Marte which saw intense fighting.⁶ Even in safer areas, years of neglect and overuse (due to hosting displaced students) left schools in disrepair. According to assessments, as of a few years ago at least 802 schools in Borno/Yobe/Adamawa remained closed and 497 classrooms destroyed, with another 1,392 classrooms damaged but repairable.⁷ In Borno, ongoing efforts are addressing this, but learning environments still often lack basic furniture, water/sanitation, and electricity. In fact, it was noted that about 70% of schools in one survey lacked functional blackboards or had seriously inadequate facilities, making them sub-optimal for learning.

⁵ unicef.org

⁶ thenigeriaeducationnews.com

⁷ unicef.org

- **Teacher Availability and Quality:** Teacher availability and quality remain significant challenges in Borno State, where years of conflict have led to the displacement and loss of teachers, particularly in rural and high-risk LGAs. Current baseline data show 19,531 teachers serving 877,777 learners, resulting in a 45:1 student–teacher ratio, which exceeds the recommended 40:1 benchmark. To meet this standard and accommodate projected enrolment growth, the state requires 12,374 additional teachers over the next five years.⁸ This demand underscores the need for strengthened teacher recruitment, professional development, and equitable deployment strategies. Ensuring that newly recruited teachers receive adequate training, including psychosocial support skills (given high levels of learner trauma), remains critical for improving learning outcomes and restoring quality across the system.
- **Data and Planning Capacity:** Effective planning is hampered by a historically weak Education Management Information System (EMIS). While Borno submits annual school census data, the disruption of conflict meant data collection was inconsistent in many areas for years. Some key agencies may have non-functional EMIS units, making it difficult to obtain reliable statistics for planning. This underscores the need to rebuild data systems and capacity for evidence-based budgeting.
- **Resource Constraints and Funding:** The demand for reconstruction and expansion of services is very high, yet available resources are limited. Borno’s revenues rely heavily on federal allocations and special grants. While the state allocated ₦11.76 billion to basic education in 2025⁹, efficient use of funds is critical. There is also a need to improve internally generated revenue and possibly community contributions for education. Ensuring fiscal discipline so that released funds are utilized fully is a continuing challenge¹⁰.
- **Security and Safe Access:** Although security has improved in many parts of Borno, some communities remain hard to reach for schooling due to sporadic attacks or unexploded ordnance hazards. Military presence is still required to protect certain schools. This environment necessitates integrating school safety and disaster risk reduction into educational planning. The state must maintain contingency plans for education continuity (e.g., radio learning programs, temporary learning spaces) if insecurity spikes. It also must ensure schools have basic security measures and that students/teachers are trained in emergency response.

While the Borno State Government and partners have made significant strides in educational reform and recovery, the challenges outlined above – in access, infrastructure, teacher quality,

⁸ [Borno State Baseline Exercise Mapping](#)

⁹ thenigeriaeducationnews.com

¹⁰ thenigeriaeducationnews.com

and governance – need concerted effort and adequate financing to overcome. Addressing these issues requires enhanced resource allocation, strong policy implementation, and stakeholder engagement at all levels to ensure inclusive, quality education for all children in Borno State. These Guidelines contribute to that effort by providing a structured approach to plan and budget for initiatives that tackle the state’s education challenges head-on.

2.4 Statement of Basic Education Vision, Mission, and Core Values

Every organization benefits from a clear vision and mission to guide its strategies. In Borno State’s basic education sector, the vision and mission reflect both the state’s aspirations for its children and the realities of rebuilding an education system in a post-conflict setting. Below are the proposed vision and mission statements, along with core values that underpin all efforts in the education sector:

2.4.1 Vision

To build a resilient, inclusive, and functional education system that transforms Borno State into a knowledge-driven society, contributing to sustainable economic growth, peace, and development in line with global best practices.

2.4.2 Mission

To provide unhindered, equitable access to quality basic education for all children in Borno State, including those affected by conflict, those in remote or nomadic communities, and those with special needs, by utilizing innovative and internationally accepted best practices. This involves creating safe learning environments, promoting lifelong learning, and empowering learners with the skills and values needed to thrive in society.

2.4.3 Core Values

The development and implementation of this guideline and indeed all activities in the basic education sector, are guided by core values that reflect the ethos of public service and the demands of the local context. These core values include:

- **Ethics and Dignity:** Upholding the rights and dignity of every child and educator. This means zero tolerance for abuse, discrimination, or corruption. All actions must be in the best interest of the child and conform to ethical standards and the rule of law.
- **Accountability:** Taking responsibility for the efficient use of resources and the results achieved. Education officials at all levels are answerable for budget decisions and must

ensure funds are used for intended purposes. Regular audits, community feedback, and performance reviews will reinforce accountability.

- **Openness and Transparency:** Conducting planning and budgeting in a transparent manner. Information on budgets, plans, and results should be openly shared with stakeholders and the public, encouraging trust. Transparency helps prevent mismanagement and allows citizens to engage in the education process.
- **Collaboration and Public Engagement:** Embracing a participatory approach by involving all stakeholders – including teachers, parents, community leaders, civil society, and development partners – in planning and decision-making. Through collaboration, the sector harnesses a wide range of insights and secures broader support for education initiatives. Community participation via school committees and local forums is crucial in Borno to ensure that interventions are culturally appropriate and meet real needs.

These core values will guide the conduct of all stakeholders as Borno State rebuilds and improves its basic education system. Adhering to these values is crucial for restoring public confidence and achieving sustainable improvements in educational outcomes.

Chapter 3:

The Budget System and Budgeting Processes in Borno State

3.1 Annual Budget Process

The budget is a critical instrument in government operations, serving economic, political, legal, and managerial functions. A well-structured budget process ensures that government expenditures are directed toward areas that best support policy objectives and public welfare. In Borno State, as in other Nigerian states, the budgeting process follows a yearly cycle with clearly defined stages and timelines.

Typically, the Borno State annual budget process involves the following six iterative stages:

1. **Policy Review:** Reviewing existing policies, plans, and performance of the previous budget to inform the next budget cycle.
2. **Strategic Planning:** Updating or preparing medium-term strategies (such as Medium-Term Expenditure Frameworks and sector strategic plans) that set the resource envelope and priorities for the coming years.
3. **Budget Preparation:** Developing detailed budget proposals by each Ministry, Department, and Agency (MDA) for the next fiscal year, based on guidelines and ceilings.
4. **Budget Execution –** Implementing the approved budget, which includes release of funds, procurement, and project implementation by MDAs.
5. **Accounting & Monitoring:** Recording expenditures and revenues, managing funds, and monitoring budget implementation throughout the year to ensure compliance and to track progress.
6. **Reporting & Audit:** Preparing financial reports (monthly/quarterly budget performance reports, annual financial statements) and conducting audits to evaluate the financial performance and ensure accountability.

These guidelines primarily focus on the first four stages (Policy Review, Strategic Planning, Budget Preparation, and aspects of Budget Execution) as they pertain to the planning and formulation of the basic education budget. The latter stages (accounting, monitoring, reporting, audit) are also touched upon to the extent that education sector managers need to understand the full cycle, but detailed procedures for those are covered by the State's financial regulations and audit laws.

It is important to note that Borno State’s budgeting process is governed by existing laws (such as the State Fiscal Responsibility Law, Public Finance Management regulations) and manuals (e.g., the State Budget Operations Manual). The education budgeting guidelines presented here are complementary to those broader regulations. All basic education budgeting activities should comply with state-wide fiscal policies and best practices mandated by the Ministry of Budget and Planning (MoBP) and Ministry of Finance. In case of any discrepancies, the state’s legal and policy framework supersedes, and these guidelines will be adjusted to remain in harmony.

3.2 Key Principles for Basic Education Budgeting in Borno State

The following key principles guide the preparation of the Borno State Universal Basic Education budget. Adhering to these principles helps ensure that the budget is realistic, policy-driven, and implementable:

1. **Comprehensive Fiscal Coverage:** The education budget must capture *all* fiscal operations related to basic education. This means including all sources of funding (state government funds, federal UBEC grants, donor funds, etc.) and all expenditures (recurrent and capital) for basic education. Any policy decisions with financial implications for basic education should be reflected within the budget framework provided by the Ministry of Budget and Planning, thereby balancing competing needs within a unified budget. No significant education activity should be off-budget or hidden, to maintain a holistic view of the sector’s finances.
2. **Affordability and Fiscal Discipline:** The budget must be grounded in data and adhere to the resource constraints of the state. Plans should align with a medium-term expenditure framework and annual budget limits. In practice, this means budget proposals should be based on realistic revenue projections and the sector’s allocated resource envelope for the year. Education managers must prioritize activities so that the total cost stays within the ceiling given to the education sector (and specifically to SUBEB or the Ministry) in the budget call circular. Over-ambitious budgets that ignore fiscal realities can lead to funding gaps and abandoned projects, so discipline is essential.
3. **Alignment with Government Priorities:** Expenditures must reflect the priorities set out in Borno State’s development plan and the State Medium-Term Basic Education Strategic Plan (SMTBESP) or equivalent sector strategy. Resources should only be allocated to programs and projects with clear outputs that contribute measurably to strategic education goals. In other words, the budget should finance the priorities – for example, if girl-child education and IDP educational support are identified as priorities in the strategic plan, these should receive appropriate funding. Conversely, activities that are not aligned

with policy priorities (or that have outlived their usefulness) should be phased out of the budget.

4. **Consolidated Planning and Budgeting:** All MDAs that undertake projects or incur expenditures on basic education must plan collaboratively to avoid duplication and overlap. In Borno, this means the MOESTI, BOSUBEB, LGEAs, and any other agencies (such as the Nomadic Education Board, if separate, or NGOs implementing government-funded projects) should coordinate during planning. The aim is to consolidate the basic education budget and ensure clear mandates – for example, if both SUBEB and a humanitarian partner are constructing classrooms in the same LGA, the plans should be harmonized. A consolidated approach prevents redundant efforts and maximizes impact.
5. **Efficiency and Cost-Effectiveness:** Allocated resources must be utilized in the most efficient manner to achieve the desired results at the lowest possible cost without compromising quality. This principle encourages value-for-money in procurement (competitive bidding, transparent contracting) and in project selection (choosing interventions that deliver high impact per Naira spent). For instance, if two program options aim to increase enrollment, the one that achieves it at lower cost or with additional co-benefits should be favored. Efficiency also implies minimizing administrative costs so that a greater share of funds reaches the classroom.
6. **Transparency and Accountability:** The entire budgeting process – from planning assumptions, through allocation decisions, to implementation results – should be transparent to stakeholders. Plans, strategies, fiscal forecasts, and budget reports must be clear, accessible, and open to public input. Decision-makers (from the Education Commissioner and SUBEB Chair, to the State Executive Council and House of Assembly members) should be provided with all relevant information to make informed decisions on the education budget. Furthermore, once the budget is approved, it should be published in a format that citizens can understand, showing what has been allocated to each program (e.g. how much for school renovations, teacher training, etc.). This principle ties in with the participatory approach mentioned earlier – by keeping the process open, it invites oversight by civil society and the public, which in turn enforces accountability.
7. **Timely Finalization and Publication:** The budget should be prepared, approved, and published according to the official budget calendar and classification standards. Borno State follows the National Chart of Accounts (COA) and a Government Finance Statistics (GFS) compliant format. Therefore, the education budget must be structured into the required segments (administrative, economic, functional, fund, program, and geographic codes as applicable) as defined by the National COA. Using standard formats and templates (provided by MoBP) is mandatory. The final approved budget should be published and disseminated promptly (for example, the Citizens' Budget for Basic

Education can be extracted to explain the allocations to the public). Meeting timelines – such as submitting the budget to the State House of Assembly by a certain date – is crucial for ensuring the education sector has an approved budget before the new fiscal year starts.

These principles form the foundation of responsible budgeting in the education sector. By following them, Borno State will improve the credibility of its education budget and ensure that limited resources are directed to the most important needs, managed prudently, and produce tangible results in schools and communities.

3.3 Budget Processes, Timelines, and Roles

Budget preparation is a multi-step process involving various actors and guided by a budget calendar. In Borno State, the Ministry of Budget and Planning, usually issues a Budget Call Circular (BCC) annually (often around July) to kick-start the budget preparation for the next year. The education sector, comprising MOESTI and BOSUBEB are often aggregated under a sector “Education” ceiling, must adhere to the instructions and timeline in the BCC.

This section outlines the major processes in preparing the basic education budget, the typical timeline (which should be adjusted if the state releases an official calendar with specific dates), and the roles/responsibilities of key stakeholders at each stage. The process is divided into sub-steps for clarity:

3.3.1 Policy and Fiscal Planning

The annual basic education budgeting process commences with a policy and fiscal planning phase that links the budget with Borno State’s medium-term plans and policy frameworks. Essentially, this stage ensures that budgeting is not done in isolation but is grounded in strategic direction and realistic fiscal capacity.

- **Sector Performance Review:** First, there is a review of the performance of the state’s education sector and the previous year’s budget. This is sometimes called the Annual Sector Performance Review (ASPR) for education. In this review, MOESTI and BOSUBEB examine what was achieved in the last year: Were enrollment targets met? How many classrooms were built versus planned? How did actual spending compare to budget? Which programs underperformed and why? This analysis of achievements, lessons learned, and challenges forms the evidence base for new budget proposals. The findings are documented in a Basic Education Performance Report.

- **Fiscal Framework Update:** In parallel, the Ministry of Budget and Planning (MoBP) in conjunction with the Borno State Ministry of Finance and Economic Development (BOMFED) updates the state’s fiscal projections. This comes in the form of the Economic and Fiscal Update, Fiscal Strategy Paper, and Budget Policy Statement (EFU, FSP, BPS), essentially the state’s Medium Term Expenditure Framework (MTEF) document. The EFU provides an updated outlook on the state’s economy (revenue trends, economic growth, etc.), and the FSP/BPS sets aggregate spending limits and sector ceilings for the next three years. During this, education planners ensure they feed any sector-specific financial needs or cost estimates into the budget policy discussions. The aggregate spending limit for the education sector (or SUBEB as an MDA) for the coming year is determined at this stage and will be included in the Budget Call Circular.
- **Alignment with Plans:** Borno State’s Medium-Term Basic Education Strategic Plan (SMTBESP) or Medium-Term Sector Strategy (MTSS) for education is either updated or referenced to ensure alignment. If the state updates its MTSS annually, this is when new priorities (like expanding learning spaces for IDPs, or introducing school feeding in more LGAs) are decided based on evidence and policy direction. The sector strategy translates higher-level goals (like those in the State Development Plan or Governor’s priorities) into specific programs and targets for education. The budgeting must align with this strategy so that there is continuity between multi-year plans and the annual budget.
- **Setting Budget Parameters:** Based on the performance review and the MTEF, the MoBP will set parameters for the new budget. For example, they will confirm the baseline (ongoing costs that will carry into the new year, such as existing teacher salaries), available fiscal space for new projects, any inflation adjustments to costs, and key government policy directives (like “allocate at least 20% of capital budget to insurgency-affected areas” or “recruit 500 new teachers”). These parameters are often discussed in inter-ministerial meetings or executive council meetings in advance of the call circular.

This planning stage is crucial because it establishes the policy-framework linkage and the resource envelope. Essentially, before anyone in the education sector starts writing new budget proposals, they know what the state’s broad goals are and roughly how much funding will be available. In Borno’s case, given the high needs, there might be advocacy at this stage to increase the education sector’s share of the budget (especially to leverage federal grants that require counterpart funds). Decisions here will shape everything that follows in budget preparation.

(The specific timeline for this phase: Typically, performance reviews might happen in Q1 of the year (e.g., February/March) after the previous year ends, and MTEF drafting in Q2 (April/May), with the budget policy finalized by mid-year. According to a generic calendar, by April the Sector

Performance Review is validated and by June/July the ExCo approves the state's Budget Policy Statement which includes sector ceilings.)

3.3.1.1 Agency/Sector Performance Review

To dive a bit deeper, the Agency Performance Review (APR) and Sector Performance Review (SPR) are annual evaluations of public expenditure outcomes that guide the revision of policies and plans for the next cycle. In the context of basic education:

- Each agency (e.g., BOSUBEB, Ministry's departments) conducts an Agency Performance Review of its activities: looking at how funds were utilized and what outputs/outcomes were achieved. For BOSUBEB, this might involve analyzing budget execution (what percentage of the capital projects were completed? were textbooks delivered on time?), education indicators (did enrolment increase as targeted in areas where new schools opened?), and management performance (e.g., were inspections conducted as planned?).
- The MOESTI then leads a consolidated Sector Performance Review that aggregates all these findings for the education sector as a whole. It considers cross-cutting performance against sector targets – such as literacy rates, gender parity, transition rates from primary to JSS, etc., and also coordination between agencies.

The output is a report that highlights key achievements, lessons, challenges, and emerging issues. For example, an SPR might reveal that while a target number of classrooms were built, student attendance didn't improve as expected, pointing to issues like lack of teachers or insecurity. Such insights are extremely valuable as they will *inform the medium-term plan updates and the new budget*. Indeed, the SPR findings are used to update the sector's strategic plans and ensure the upcoming budget addresses identified gaps.

In conducting these reviews, roles are as follows: the Ministry of Budget and Planning often issues a guidance note and template for performance reviews to each sector. The MOESTI (Planning, Research & Statistics department) forwards this to BOSUBEB and other related education agencies with instructions and deadlines. Each agency fills out its performance data (with technical support from MoBP or the Ministry as needed). Then a sector-wide workshop or meeting is held where the MOESTI consolidates all inputs into the Sector Performance Review. The finalized SPR is submitted back to the Ministry of Budget and Planning to feed into the state's budget formulation process.

For Borno State, given the complexity of humanitarian and development activities, the performance review should also capture off-budget education inputs (like NGO-run learning

centers, donor projects) to the extent possible, so that the government budget can be better targeted.

3.3.1.2 Medium-Term Expenditure Framework (MTEF)

As mentioned, the Medium-Term Expenditure Framework (MTEF) is a three-year rolling plan that sets out the medium-term expenditure priorities and hard budget constraints for all sectors. In practice, the MTEF comprises the state's Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP), and Budget Policy Statement (BPS). These documents provide:

- A top-down estimate of total resources available for public spending in Borno State over the next three years (based on revenue forecasts from oil, federal allocations, IGR, etc.).
- A bottom-up assessment of funding needs by sectors/MDAs, usually informed by the sector strategic plans and the performance reviews.
- Proposed sector spending ceilings that reconcile the needs with available resources, thereby setting limits (e.g., education sector may be allocated X billion Naira per year for the next three years).
- Guidelines to ensure annual budgets reflect these medium-term plans – meaning, when education MDAs prepare their annual budget, they should work within the pre-set ceiling and priorities identified in the MTEF.

The preparation of the MTEF is led by MoBP and Finance, but sector input is critical. For basic education, Borno's planners would ensure that projections of, say, teacher recruitment or school construction over the next three years are costed and communicated, so that the MTEF envelope for education is sufficient to cover those. The state's MTEF also often disaggregates by sector envelopes (how much for education as a whole) and sometimes by MDA (e.g., SUBEB) to guide budget proposal limits.

Borno State's budgeting process, like others, requires that the MTEF be approved (often by the State Executive Council and possibly the Legislature) before detailed budget prep begins. Once approved, it becomes the authoritative resource framework.

In summary, the MTEF for Borno determines the size of the funding pie for basic education each year and ensures that year-to-year budgeting is not done in a vacuum but is part of a sustained strategy. Given Borno's heavy reconstruction needs, the MTEF will likely show an increasing trend in capital allocation to education for the first few years (to rebuild schools), then perhaps leveling off as infrastructure is restored and focus shifts to quality improvements. It will also factor in external funds: for example, if a donor has committed \$50 million for Borno education over 3

years, the MTEF might include that as external financing so that the sector can plan how to use it complementarily with state funds.

3.3.2 Medium-Term Basic Education Strategic Planning and Work Planning

3.3.2.1 Medium-Term Basic Education Strategic Plan (MTBESP) / Medium-Term Sector Strategy (MTSS)

The Medium-Term Basic Education Strategic Plan (MTBESP) / Medium-Term Sector Strategy (MTSS) serves as Borno State’s principal multi-year planning instrument for prioritizing, financing, and implementing basic education programmes. It translates the sector’s challenges—outlined in the situational analysis—into coherent objectives and actionable strategies over a 3–5 year period. These challenges include limited access to schooling for conflict-affected and displaced children, severe infrastructure deficits caused by insurgency, shortages of qualified teachers, weak learning outcomes, and long-standing data gaps that constrain effective decision-making.

The MTBESP/MTSS outlines measurable objectives, targets, and costed interventions across key thematic areas such as Access and Equity, Quality and Learning Improvement, Teacher Management and Development, Infrastructure Recovery and Expansion, Governance and Systems Strengthening, and Education in Emergencies (EiE). Typical medium-term objectives may include improving net enrolment across LGAs, rehabilitating and expanding classrooms in newly accessible areas, strengthening teacher supply and deployment, improving student–teacher ratios, and enhancing psychosocial support and safety measures for learners and teachers.

The plan provides the key programmatic foundation from which annual workplans and budgets are derived. Annual decisions—whether relating to school construction, teacher training, learning materials, or community mobilisation—must therefore align directly with the priorities and costing sequences set out in the MTBESP/MTSS. For instance, a given year may place greater emphasis on infrastructure recovery in high-damage LGAs, while subsequent years may prioritize teacher development or instructional improvement, depending on the phasing in the strategic plan.

The preparation of the MTBESP/MTSS follows a participatory, sector-wide approach led by the Ministry of Education, Science, Technology and Innovation (MOESTI) and involving BOSUBEB, LGAs, development partners, and civil society stakeholders. The process includes:

- Aligning sector priorities with the Borno State 25-Year Development Framework, the 10-Year Strategic Transformation Plan, and national policies such as the National Policy on Education (2014) and UBE Act (2004).

- Prioritizing programmes and projects that respond to identified sector gaps and contribute to SDG 4, Education in Emergencies commitments, and Safe Schools Declaration principles.
- Sequencing and costing interventions within MTEF ceilings issued by the Ministry of Budget and Planning.
- Establishing a results-based framework with clear outcomes, indicators, and targets.

The MTBESP/MTSS is updated periodically to reflect emerging needs, such as new population return movements, security improvements in previously inaccessible LGAs, or shifts in fiscal capacity, ensuring that planning remains responsive and evidence-based.

3.4.2 Consolidated Basic Education Work Planning

Annual work planning in Borno State is anchored to the approved MTBESP/MTSS. All basic education MDAs (BOSUBEB, MOESTI, LGEAs, SSMB, STEB, etc.) must prepare their annual workplans strictly from activities and priorities contained in the medium-term plan. These annual plans translate strategic priorities into actionable, costed activities for the upcoming fiscal year and serve as the foundation for budget submissions.

Key guidelines for annual work planning include:

- Only activities derived from the MTBESP/MTSS may be included in MDA workplans.
- Existing work planning templates may be used, provided they show clear linkages to MTBESP/MTSS objectives, indicators, and outcomes.
- Each MDA must submit its annual workplan to MOESTI for consolidation into the Borno State Annual Consolidated Basic Education Workplan.
- All projects—capital and recurrent—must be objectively prioritised and costed within MTEF ceilings.
- Costing must reflect full recurrent implications (e.g., teacher salaries, allowances, maintenance, training costs) and specify anticipated funding sources (state, LGC, federal grants, UBEC, development partners).
- Activities must align with the official programme structure and Chart of Accounts established by the Ministry of Budget and Planning.
- No project may be included in the sector budget unless it appears in the approved consolidated workplan.

The consolidated workplan harmonizes activities across agencies—such as classroom construction, teacher recruitment and training, learning-materials procurement, monitoring and inspection, and social mobilisation—ensuring coherence, sequencing, and avoidance of

duplication. This coordinated approach is particularly important in Borno, where reconstruction, learning recovery, and reintegration needs are extensive and must be efficiently managed.

Together, the MTBESP/MTSS and the consolidated annual workplanning process form the backbone of Borno State's results-based education planning system. They ensure that the basic education sector operates with a clear vision, realistic expenditure framework, and coordinated implementation pathway—aligned with state priorities and international education standards.

In summary, by the end of this planning phase (Policy review, MTEF, strategic planning), Borno's basic education sector should have:

- A clear idea of lessons from the past year.
- A budget ceiling for the upcoming year.
- A set of priority programs and projects drawn from the strategic plan to pursue.
- A consolidated workplan draft which outlines what needs funding.

This sets the stage for the next major step: Annual Budget Preparation where these plans are translated into budget proposals.

Chapter 4:

Annual Budget Preparation

4.1 Overview of Annual Basic Education Budget Preparation

Annual budget preparation is the process by which the Borno State Ministry of Education (and its agencies like BOSUBEB) develop detailed estimates of revenues and expenditures for the upcoming fiscal year, within the framework provided by the budget call circular and the medium-term plans. It is a collaborative and iterative process that involves proposal development, internal reviews, and discussions with central budget authorities before the budget is finalized.

For the basic education sector, budget preparation involves translating the consolidated work plan (as derived from Chapter 3's strategic planning) into budget line items under the appropriate heads and sub-heads of the state budget. Key outputs of this process include the Basic Education Budget Proposal (covering both recurrent and capital expenditures) that the MOESTI/BOSUBEB will submit to the Ministry of Budget and Planning, and any supporting documents like a narrative justification or the templates on project prioritization and costing (which may be required as annexes to the submission).

The process formally kicks off with the issuance of the Budget Call Circular (BCC) by the Ministry of Budget and Planning.

4.2 Issuance of Annual Budget Call Circular

The Budget Call Circular (BCC) is a formal memo or document sent by the MoBP to all government Ministries, Departments, and Agencies (MDAs) to commence the budget preparation. It usually comes out around July each year (this timing may vary; the BCC timing is critical as it sets the pace for timely budget approval by year-end).

In principle, the BCC includes the following information (already developed and agreed upon during the strategic planning stage):

- **Economic and Fiscal Outlook:** A summary of the state's economic situation and revenue expectations for the coming year. This gives MDAs context on whether the budget will be expansionary, constrained, etc. (e.g., "Due to expected increase in FAAC allocations, the 2025 budget ceiling has increased by 5%" or conversely if revenues are down).

- **Aggregate Spending Limit:** The total size of the budget and often the sectoral spending limits. The BCC will specify how much is available in total for, say, the “Education Sector” or specifically for SUBEB/MOE as applicable.
- **Budget Policy Statement:** Key policy thrusts and priorities of the government for the budget. This provides guidance on what areas MDAs should focus resources. For instance, it might say government-wide priorities include “improving security, boosting agricultural livelihoods, and rehabilitating infrastructure,” which for education translates to focusing on school safety and reconstruction.
- **Government-wide Priorities:** Sometimes explicitly listed, these could include cross-sectoral directives like job creation, youth empowerment, gender equality, climate resilience, etc., which MDAs should integrate into their proposals. For education, if “job creation” is a priority, the SUBEB might propose to hire more teachers or engage youth in school renovation projects.
- **Instructions on Ongoing Projects:** Explanation on how MDAs should treat ongoing projects vs. new projects. (Often MDAs are told to give priority to ongoing projects and not spread thin over too many new projects, unless new ones are critical).
- **Reference to Plans:** Guidance on aligning proposals with the state development plan and the sector’s strategic plan (SMTBESP/MTSS). The BCC in Kebbi, for example, referenced downloading projects from the development plan and MTBESP. In Borno’s case, the BCC may similarly instruct MDAs to use the 25-Year Plan/10-Year Strategy and the Education Sector Plan as references for selecting projects.
- **Expenditure Ceilings:** The specific ceilings (spending limits) for each MDA or sector. For example, it may state “Ministry of Education (including SUBEB) Recurrent Ceiling = N X million; Capital Ceiling = N Y million.” This is crucial: basic education budget proposals must not exceed these ceilings in total. Ceilings might also break down further by funding source (e.g. state funds vs. expected UBEC grant).
- **Budget Format and Forms:** The required form and format for submissions. The call circular will typically include blank templates or refer to a Budget Preparation Handbook. It outlines how to present the estimates (e.g., by economic category and by program). Borno State, like others, uses a Chart of Accounts structure, so the BCC may include the account codes that MDAs should use. It may also provide forms for new projects with justification fields.
- **Spending Boundaries:** Instructions on the split between recurrent and capital, and within recurrent, between personnel and overhead costs. For instance, MDAs might be given an indicative figure for personnel costs (usually determined centrally based on payroll) and told not to reallocate funds from personnel to other uses. Or they may be told “no new

recruitment without approval, so personnel proposals should only include already authorized hires.”

- **Guidelines on Recurrent Costs:** Especially personnel. Since salaries are a large part of the education budget, the BCC will instruct MDAs to ensure personnel estimates account for all existing staff and any known changes (promotions, retirements). Overhead (operational costs) guidelines might also be given – e.g. a limit on certain expenses or standard costs for fuel, etc., to ensure consistency.
- **Chart of Accounts and Classification:** Reminders to use the correct codes for each item, following the National Chart of Accounts and the segments (Admin, Economic, Program, etc.). The BCC might highlight any new codes or structures that year (for example, if a new program “Safe Schools Initiative” has been created, MDAs will be told which code to budget under).
- **Submission Timeline and Procedures:** A detailed timetable for when budget proposals must be submitted and when defense hearings will occur. For example: “Submit your proposals to MoBP by 31st August; Bilateral budget discussions will be held from mid-September to early October.” It also indicates the format of submission (hard copy, soft copy using a specific software like Oracle or Excel sheets, etc.) and to whom it should be sent.
- **Support and Contacts:** Information on where to seek clarification or technical support in preparing the budget. Often, a helpdesk or specific officers in the Budget Ministry are designated to answer MDAs’ questions about the BCC instructions.

The BCC is a critical document because it operationalizes the budgeting rules for that year. Once the education sector receives the BCC (usually addressed to the Honorable Commissioner or Permanent Secretary of Education, with copies to SUBEB Chairman if needed), the budget preparation moves into the internal phase within the sector.

It’s worth noting the timing: issuing the call circular on time (July or as specified) is very important for the budget to be ready for presentation to the State Executive Council and then the State House of Assembly, ideally by October/November. Delays in the BCC can compress the preparation time and affect the quality of proposals. In Borno, given the additional complexity of coordinating with donor-funded projects and possibly the humanitarian funding cycle, sticking to the calendar is even more crucial to allow alignment of resources. The proposed time schedule for when the BCC will be issued is provided in the Budget Calendar in Annex 1 of this guideline.

4.3 Guidelines for Preparation of Basic Education Budget Proposals

Upon receipt of the Budget Call Circular (BCC), all MDAs in the basic education sector, primarily the Ministry of Education, Science, Technology and Innovation (MOESTI), Borno State Universal Basic Education Board (BOSUBEB), and any related agencies such as the Nomadic Education Board, must prepare detailed budget proposals in line with the directives of the BCC and the priorities contained in the consolidated work plan derived from the State MTBESP/MTSS.

The proposal must cover both Recurrent Expenditures (e.g., personnel costs, school running costs, monitoring and inspection activities) and Capital Expenditures (e.g., classroom construction, major rehabilitation, procurement, and strategic programmes). To ensure timely and high-quality preparation, each MDA should undertake the following steps:

Institutional Steps

- **Constitute a Budget Subcommittee:** Each MDA shall establish a Budget Preparation Subcommittee, chaired by the Permanent Secretary/Chief Accounting Officer (or the Executive Chairman in the case of BOSUBEB). Membership should include Directors/Heads of Planning, Finance, Administration, School Services, Quality Assurance, and any relevant programme leads.
- **Circulate the BCC Internally:** Departments and units must receive the relevant sections of the BCC with a call for inputs. Units prepare submissions for both recurrent and capital needs (e.g., teacher training, school inspections, school rehabilitation, instructional materials).
- **Consult the MTBESP/MTSS:** All proposals must be drawn strictly from the prioritised projects and activities in the MTBESP/MTSS and the approved consolidated work plan. No ad-hoc or non-aligned items should be introduced.

Stakeholder Coordination

- **Engage Related MDAs and External Actors:** Where education projects intersect with other sectors (e.g., school health, WASH, security, reconstruction), MDAs should coordinate with responsible agencies to avoid duplication. In Borno, where significant federal, humanitarian, and development partner programmes support school rehabilitation and teacher development, coordination ensures alignment and prevents overlapping expenditures.
- **Incorporate Community Priorities:** MDAs should collect and integrate inputs from communities through the Community Development Charter (CDC)/Community Charter of

Demand (CCD), LGEAs etc... to ensure grassroots education needs are reflected where feasible.

Preparation and Review of Estimates

- **Departmental Drafting:** Departments prepare their submissions using the approved compliant templates, providing clear descriptions, codes, quantities, unit costs, and totals. Capital projects should use the approved prioritisation and costing templates (See Annex 2a/2b).
- **Budget Committee Review:** The subcommittee consolidates submissions, removes duplications, harmonises overlapping activities, and ensures consistency with BCC ceilings for both recurrent and capital. Prioritisation scores guide which projects remain within the expenditure ceiling.
- **Justification and Appraisal of New Projects:** All new capital projects require a justification and appraisal document outlining rationale, performance indicators, implementation modality, and—where relevant—the multi-year cost implications. Multi-year projects must show the full scope and phased financial requirements.
- **Costing Standards:** All new activities or projects (including purchases, construction, renovation, rehabilitation, repair, or acquisition) must be costed strictly in line with the standards and procedures provided in Chapter 5 of this Guidelines. For clarity, budget subcommittees are required to identify and apply the lowest feasible cost options and the most cost-effective methods in estimating the cost of all activities and projects. MDAs must use approved state or UBEC-referenced unit costs and avoid inflated, non-standard, or unverifiable costing.
- **Recurrent Implications of Capital Projects:** MDAs must identify and estimate the recurrent cost implications (e.g., staffing, utilities, maintenance) of new schools or facilities.

Budget Classification and Compliance

The MDA must ensure that:

- All proposals comply with the State's National Chart of Accounts (NCoA) segments (Administrative, Economic, Functional, Programme, Fund, and Location/Geotagging).
- All basic education projects, except those belonging to SUBEB, are tagged according to MoBP guidelines.
- Geotagging of projects is completed at least to the ward level.

- Counterpart funding requirements for UBEC and other development partner programmes are fully reflected.
- Actual expenditures for the previous year and first six months of the current year are included and considered.

Submission

After these steps, the Permanent Secretary/Chief Accounting Officer (and for SUBEB, the Executive Chairman with the Board's input) will endorse the consolidated basic education budget proposal. It is then ready for submission to the Ministry of Budget and Planning by the stipulated deadline.

During this internal preparation, it's also wise for the education sector to prepare a brief budget narrative or memo explaining major changes or initiatives in their budget. For example, if there's a significant increase in capital budget because of planned school reconstructions in liberated areas, this should be highlighted. Similarly, if new teacher recruitment is budgeted, it should be justified in line with pupil-teacher ratios, etc. This narrative assists in budget defense.

4.3.1 Summary of Key Steps in the Basic Education Budget Preparation Process

For clarity, we summarize the key steps in sequence as a checklist for Borno's basic education budget preparation:

1. **Review Call Circular:** Immediately upon BCC issuance, convene education sector leadership to interpret the guidelines, note the sector ceiling, and identify any special instructions.
2. **Establish Budget Team:** Form the budget subcommittee (Permanent Secretary or SUBEB Director leads, include Planning Director, Finance Director, etc.).
3. **Issue Internal Guidance:** Send internal call/request to all departments, units, and LGEAs (through SUBEB) with templates and the deadline for submissions. Include the ceiling breakdown for each if applicable.
4. **Community & Stakeholder Consultation:** Quickly compile inputs from SBMCs/communities (using existing community priority lists) and consult key partners (UBEC, NEDC, major NGOs) about planned contributions to avoid overlaps.
5. **Draft Departmental Budgets:** Each department/unit prepares its draft estimates with activity descriptions, codes, and costs, referencing strategic plan targets. Use the Project Prioritization Template to rank and select capital projects if needed.

6. **Collate and Harmonize Drafts:** Budget committee collects all submissions, merges them into one proposal. Check that all mandatory items (like salaries, statutory counterpart funds, ongoing project costs) are included and correctly calculated.
7. **Apply Ceilings & Prioritize:** Sum up totals and ensure compliance with the given ceilings for recurrent and capital. If over ceiling, reduce or remove lower-priority items. Use criteria: link to policy priority, urgency, impact, project ranking scores, etc., to make cuts transparently.
8. **Quality Assurance of Costing:** Verify each cost with current rates. Ensure no item is grossly overestimated or underestimated. Cross-check a sample of costs (e.g., classroom unit cost vs. known standard). Ensure avoidance of duplication (two units budgeting for same thing).
9. **Complete Justifications:** For each new capital project or significant new program, write a brief justification (covering need, expected outcome, and alignment with goals). Attach any required appraisal forms (which might include feasibility or costing detail).
10. **Internal Approval:** Present the compiled draft to the Commissioner (for Ministry budget) and to the SUBEB Board/Chairman for their review and endorsement. Make any adjustments if leadership directs (e.g., Governor's new priority might emerge to include).
11. **Submission to MoBP:** Package the budget proposal as required (often an electronic submission in a specified format plus a signed hard copy letter). Submit by the deadline given in the BCC.
12. **Record Keeping:** Keep copies of all submission documents and analysis, as these will be needed for budget defense.

Following these steps ensures that the education sector's budget proposal is well-prepared, justified, and ready for the next stage, which is the technical review and bilateral discussions with the central budget authorities.

(It's worth noting that sometimes the call circular might require an Output-Outcome Framework for each sector. Education may have to fill a template linking their budget to expected outputs (e.g., number of classrooms built, teachers trained) and outcomes (increase in enrollment, etc.). If required, this should be prepared alongside the budget figures.)

4.4 Technical Support for Budget Preparation

During budget preparation, MDAs are not expected to work in isolation if they need assistance. The Ministry of Budget and Planning and other central agencies usually provide technical support and training to MDAs to improve the quality of budget submissions. In Borno State, given new

reforms and possibly new budgeting software being introduced, such support is even more crucial.

Forms of technical support include:

- **Training Workshops:** Ahead of preparation, MoBP may conduct workshops for MDA budget officers on how to use any budget software or templates, how to apply the Chart of Accounts, and how to complete the project forms. Education sector staff should actively participate in these trainings. If needed, the education ministry can request a dedicated session if their team is large or has specific questions.
- **Guidance Notes:** MoBP might issue supplementary guidelines or Q&A documents clarifying aspects of the BCC. For example, if there's confusion about how to budget for a multi-donor project, a guidance note might clarify coding.
- **Help Desk:** A help desk or designated Budget Analyst at MoBP is usually assigned for each sector. The education budget team should identify their liaison at MoBP (often the Budget Analyst covering social sectors) and feel free to reach out for clarifications.
- **Templates for Specialized Needs:** If the education sector has any special subventions (like UBEC grants or special funds like the Safe Schools Fund), MoBP may give a template to capture those. Technical support will ensure the education team fills these correctly.
- **Coordination with UBEC:** Since SUBEB deals with federal matching grants, technical support may involve coordinating with UBEC guidelines. UBEC typically requires States to prepare an Annual Work Plan for how they will use UBEC funds (usually 50% state, 50% UBEC). The SUBEB should ensure this work plan is integrated with the state budget preparation. UBEC often provides technical support through its Zonal offices to help states align their plans to UBEC priorities (e.g., percentages for infrastructure vs. textbooks vs. teacher development). Harmonizing the UBEC application with the state budget is important, technical assistance in this area can prevent a scenario where something is in the UBEC plan but not reflected in the state budget or vice versa.

For Borno, it might also be useful to have technical advice on mainstreaming humanitarian projects into the state planning. If large amounts of education aid are off-budget but supporting schools, MoBP could advise how to reflect these (perhaps in the budget document's annex or as a memo item) to improve transparency and coordination.

Over time, the aim is to strengthen the capacity of the Education Ministry's Planning and Finance staff so they can prepare budgets with minimal errors. Initiatives like the World Bank's BESDA or other programs may offer capacity building in public financial management for the education sector. The guideline encourages making use of such support so that budgeting is evidence-based and effective.

In summary, the education budget team should proactively seek out and utilize any technical support available. This not only eases the preparation process but also builds relationships with central agencies, which can be beneficial during the defense stage.

4.5 Review of the Budget Proposal and Bilateral Discussion

After the education sector submits its budget proposal to the Ministry of Budget and Planning, the next step is a review and bilateral discussion phase. During this phase, the central budget office (often alongside a Budget Review Committee or Sector Analyst) scrutinizes the submission and engages the education MDA in discussions to justify and, if necessary, adjust the estimates.

4.5.1 Internal Review by MoBP

Upon receipt, the MoBP Budget Directorate shall review the education sector's proposal to ensure:

- Compliance with the BCC including ceilings, formatting requirements, and completion of budget templates.
- Alignment with the MTEF projections and consistency with macro-fiscal parameters.
- Adherence to input spending boundaries, especially personnel ceilings approved for the fiscal year.
- Reasonable allocation between recurrent and capital expenditure, reflecting sector norms and government fiscal policy.
- Consistency of costing across activities and projects, using approved State or UBEC-referenced unit costs and verifying value for money.
- Proper classification and coding in line with the National Chart of Accounts (NCoA) and IPSAS requirements.
- Alignment of capital proposals with strategic documents (SMTBESP/MTSS and the Consolidated Workplan), ensuring new projects address identified needs and priorities.
- Verification of justifications for new capital projects, ensuring that any project above the Executive Council approval threshold is supported with a formal justification and appraisal completed by qualified staff or consultants.
- Integration of feedback from community engagement and CSO consultations, where applicable.
- Priority attention for ongoing projects, grant-assisted programmes, and activities linked to commitments under bilateral, multilateral, or legally binding agreements.
- Assessment of performance indicators and output/outcome measures to ensure consistency with the State Monitoring & Evaluation (M&E) Policy.

Where the MoBP determines gaps, inconsistencies, or non-compliance, these shall be flagged for correction during the bilateral session.

4.5.2 Bilateral Discussion / Budget Defense

The MoBP shall convene a bilateral meeting with MOESTI, BOSUBEB, and relevant education agencies to clarify, justify, and negotiate adjustments to the proposed estimates. During the bilateral discussion:

- The education sector shall present an overview of its proposal, highlighting how requested resources advance policy priorities, strategic targets, and service delivery outcomes.
- MDAs shall justify major cost items, significant year-on-year changes, and new capital projects with evidence, data, and clear rationale.
- The MoBP may query variances, request clarifications on high-cost items, or challenge assumptions to ensure fiscal discipline.
- MDAs shall demonstrate efficiency measures, including prioritization, elimination of duplications, and adherence to standard costing guidelines.
- Technical corrections (coding errors, inconsistencies, misclassifications) may be agreed during the meeting.
- Where the overall fiscal space requires adjustments, MDAs shall propose impact-sensitive reductions and negotiate potential protection for critical services (e.g., classroom reconstruction, learning spaces for returning IDPs, or essential teacher recruitment).
- If MDAs require resources beyond the sector ceiling, the bilateral session is the appropriate forum to make a case for additional funding or special intervention, supported by evidence and aligned with government priorities.

4.5.3 Outcomes of the Bilateral Session

Following the bilateral meeting:

- The MoBP shall issue formal feedback specifying corrections, reductions, additions, or reclassifications to be made.
- The education sector shall submit a revised budget proposal reflecting agreed changes within the stipulated timeline.
- Any issues requiring higher-level decision (e.g., new teacher recruitment or exceptional capital investments) shall be escalated appropriately (Executive Council, Governor, Head of Service).
- Once accepted, the education sector's revised proposal becomes part of the executive draft budget submitted to the State Executive Council.

4.5.4 Note on Legislative Defense

While outside the MoBP review process, MDAs should prepare for subsequent legislative budget defense before the Borno State House of Assembly. The clarity, evidence, and documentation prepared during bilateral discussions will form the basis for legislative engagement.

After the executive finalizes the draft budget and presents it to the Borno State House of Assembly, the education sector may again need to defend the budget before the House Committee on Education and/or Appropriation. That stage is more political, focusing on justifying to lawmakers that the allocations are adequate and will deliver results. The preparation in the bilateral stage usually suffices for legislative queries, as many will be similar (plus possibly constituency-specific questions like “Will my district get a new school?”). The guideline’s emphasis on transparency and evidence will serve well in legislative oversight.

Having gone through review and defense, the budget moves toward consolidation and approval.

4.6 Completion and Consolidation of Annual Basic Education Budget

Following the bilateral discussions and incorporation of all agreed adjustments, the revised Basic Education budget is finalized and consolidated into the Borno State Government’s draft budget estimates for the fiscal year. This consolidation is an iterative, multi-stage process supervised by the Ministry of Budget and Planning (MoBP) to ensure accuracy, compliance, and proper alignment with state policy priorities. The key steps include:

- **Consolidation and Incorporation into State Budget:**

The Ministry of Budget and Planning will take the (now adjusted) budget figures for the education sector and incorporate them into the draft State Appropriation Bill. This involves placing the education budget under the appropriate sections (usually the Ministry and SUBEB will each have their own pages/sections in the budget document). The MoBP will ensure that the education budget is properly classified and that all totals match the state’s aggregate figures. Annex 1 (the budget calendar) typically shows that by September/October, the draft budget is being compiled for ExCo approval.

- **Executive Council Approval:**

The consolidated state draft budget, including education, is presented to the State Executive Council (Governor and Commissioners) for deliberation and approval. At this stage, the Commissioner for Education should be prepared to explain the basic education budget highlights if questioned. Typically, if the bilateral process was thorough, the ExCo will endorse the draft. Any last-minute changes by ExCo (for instance, if the Governor decides to add a new flagship project like establishing a vocational school) would be incorporated and might affect the education budget allocations slightly.

- **Budget Presentation to Legislature:**

The Governor formally presents the draft State Budget, including the Basic Education component, to the State House of Assembly. The education sector prepares supporting briefs and documentation to aid legislators during committee reviews and sector hearings. (e.g., “Education sector total = N X billion, of which BOSUBEB is Y billion and Ministry Z billion; key capital projects are... etc.”). This aids the House Committee on Education during budget hearings.

- **Enactment:**

After legislative scrutiny and any amendments, the House of Assembly will pass the Appropriation Bill and the Governor will sign it into law. The education budget as enacted may undergo minor modifications by the legislature (though in many cases in Nigeria, the legislatures may not drastically change the education sector’s proposals except to sometimes add constituency projects like a specific school in a member’s area). The Ministry and SUBEB need to keep track of the final approved figures and any line-item changes made by the legislature.

- **Publication:**

Finally, the *approved* basic education budget should be made accessible. It becomes part of the published state budget (and ideally, Borno State should publish a Citizen’s Budget). For transparency, the education sector can also circulate to LGEAs and schools a simplified breakdown of the budget (so that everyone knows what to expect – e.g., how many new classrooms each LGA might get, or how much has been earmarked for teaching materials).

With the budget now approved and published, the focus will shift to implementation. But before moving to implementation, internally the education sector should do a few wrap-up tasks:

- **Internal Distribution of Budget Details:** Communicate the approved budget details to all relevant units. SUBEB should inform each LGEA of their allocations (like number of teacher slots or school projects), and Ministry departments should know their overhead budget, etc., so they can plan activities accordingly from the start of the year.
- **Profiling and Cash Flow Planning:** Begin the pre-implementation steps (as will be discussed in Chapter 6) such as profiling the budget into monthly/quarterly plans, and initiating procurement plans.

In summary, by the end of Chapter 4’s processes, Borno State’s basic education sector will have a legally approved budget for the fiscal year, one that is aligned with policy objectives and that has been vetted for realism and efficiency. The next chapters will address how to implement this budget effectively and monitor its performance.

Chapter 5:

Guidelines for Project Prioritization and Costing

Having a list of desired projects is one thing; choosing which projects to implement first (given limited resources) and determining how much each will cost are critical tasks in budgeting. This chapter provides general guidelines for prioritizing basic education projects and for realistically costing those projects and other budget items. These guidelines ensure that the projects included in the budget are the most strategic ones and that their budgeted costs are neither underestimated (which could lead to half-finished projects) nor overestimated (which could tie down funds unnecessarily).

5.0 General Guidelines for Prioritization and Costing

- **Align with Strategic Goals:** As a rule, any project or activity must clearly link to the state’s education sector goals or address a demonstrated need. If a proposed project does not significantly contribute to the Borno State development goals or education objectives, it should be reconsidered. This ensures the budget focuses on impactful interventions.
- **Within Budget Envelopes:** Priority is given to projects that *fit within* the available resource envelope and can be executed within the budget year. A project might be very important, but if its scale exceeds what the budget can fund, it may need to be broken into phases or postponed.
- **Complete Ongoing Projects First:** Generally, ongoing projects get priority over new projects. This prevents the accumulation of abandoned projects. For example, if a school building is 50% completed from last year, allocating funds to finish it is usually higher priority than starting a new building elsewhere, unless there’s a compelling strategic reason to do otherwise.
- **Focus on Developmental vs. Administrative:** The guidelines suggest giving preference to development capital projects (those that directly expand or improve educational services, e.g., classrooms, learning materials) over administrative capital projects (like office buildings, vehicles for officials). Especially in a resource-constrained environment like Borno, the bias should be toward investments that benefit students and teachers directly.
- **Clear Project Definition:** Only projects with clear descriptions and specific locations should be included. Ambiguous projects (e.g., “capacity building program” without detail) should be avoided or clarified. Each project entry in the budget should specify what it is (e.g., “Construction of 3-classroom block at Gamboru Primary School, Ngala LGA”) and ideally the LGA or community. This clarity aids transparency and monitoring.

- **Objective Scoring:** To systematically prioritize, use a scoring model. As referenced by the template in Annex 2a, projects can be scored on multiple criteria:
 - Contribution to each development goal (e.g., does this project improve access, quality, equity? Score 0 = no contribution, up to 3 = high contribution).
 - Project status (ongoing = high score, new = lower score).
 - Time to completion (projects that can finish within the year score higher than those that will take multiple years).
 - Type of project (development vs. admin, where development gets higher score).
 - Perhaps other criteria relevant to Borno: e.g., security impact (projects in very insecure areas might get special consideration if they reopen schools in those areas, or conversely might be timed for later depending on feasibility).

By scoring and then summing up these, each project gets a total score. Projects are then ranked from highest to lowest score, and starting from the top, projects are selected until the budget envelope is exhausted. This method injects objectivity and helps justify why certain projects were included over others.

- **Use of Templates:** Borno should utilize the provided Excel-based Project Prioritization & Costing template (likely adapted from the national MTSS template). This template guides users through entering goals, entering projects, and automatically calculating scores and ranking. Annex 2a and 2b in the guideline show snapshots of these templates to help users fill them correctly.

In conclusion, the prioritization process should be transparent and criteria-driven. It is recommended that the education sector documents this process (keeping a record of scores, etc.) to provide an audit trail of how decisions were made. This can be useful if questions arise later (e.g., “why was School A chosen for renovation over School B?”).

5.1 Guideline for Basic Education Project Prioritization

Let’s illustrate how Borno State might apply prioritization considerations practically. According to the guideline, the following considerations (criteria) should guide prioritization:

- **Strategic Alignment:** Does the project contribute significantly to the state’s development goals and education sector strategic objectives?
 - *For example, a goal might be to increase primary net enrollment by 20%. A project building classrooms in an area with many out-of-school children would strongly align and score high. A project like renovating a state education office building,*

while perhaps needed, does not directly contribute to student enrollment or learning, so in pure strategic terms scores lower.

- **Budget Feasibility:** Is the project's cost within the budget envelope for basic education and can it be completed within one fiscal year? If yes, it is safer to prioritize because it will yield results sooner and not become a carryover liability.
 - *For example, if a project is too large (e.g., building a new boarding school campus that would take 3 years and lots of money), either phase it or deprioritize it relative to projects that can be finished and start benefiting children within the year.*
- **Ongoing vs. New:** There is preference to ongoing development projects (those already started or approved in prior budgets) unless a new project could significantly contribute more to the goals than existing ones.
 - *In Borno, for instance, continuing the rehabilitation of schools damaged by conflict should take precedence, except if there's a brand-new need like setting up temporary learning centers for returnees in a newly accessible LGA – which might then outrank some ongoing minor project elsewhere.*
- **Geographic and Equity Considerations:** Although not explicitly listed in the excerpt, Borno should consider equity – ensure marginalized areas and groups (e.g., remote rural areas, girls, IDPs) are given priority. The template's "select the LGA or Statewide" entry suggests that projects should note location. The planning team might ensure at least some project in each badly affected LGA, or prioritize LGAs with worst education indicators.
- **Community Demand:** If certain projects appear in many Community Charters of Demand (CCD) or have strong community advocacy, that indicates high need and local buy-in, which is a factor to consider.
- **Risk and Readiness:** Projects that are ready to start (e.g., with design done, community support in place) might be prioritized over those requiring lengthy preparation. Also, if security risks would prevent a project's implementation in the year (say an area still very volatile), that project might be deferred in favor of one in a stable area, even if both are important.

Using these considerations, each potential project gets evaluated. In practice, Borno's education planners might list, for capital projects: "# of new classrooms by LGA, # of schools to get water/sanitation, teacher training programs, procurement of tablets, etc." Then score each.

After scoring, the highest scoring projects form the priority list. For example, the top priorities might end up being:

1. Reconstruct classrooms in Bama (high need, lots of students, fits budget),
2. Provide learning materials statewide (directly improves quality for many, achievable in year),
3. Construct perimeter fences for girls' schools in insecure areas (safety and girls' attendance impact), etc.

The guideline says *“projects with the highest scores should be prioritized”*, which implies that when making cuts or adjustments, low-scoring projects are the first to go.

Importantly, the guideline's mention *“The above conditions can be easily adhered to using the SMTBESP Project Prioritisation & Costing framework in the MTSS Excel Template”* indicates that following the template steps will inherently implement these rules. Therefore, the education sector should train its planning officers on using that Excel tool effectively.

5.2 Guideline for Realistic Basic Education Project Costing

Accurate costing is as crucial as choosing the right projects. Underestimating costs can stall projects (when funds run out mid-way), whereas overestimating ties up funds that could have been used elsewhere or leads to inefficiencies. The following guidelines ensure realistic costing of both personnel and non-personnel items.

5.2.1 Personnel Expenditure Costing

Personnel costs (salaries, pensions, allowances) typically form the bulk of recurrent expenditure in education. For realistic personnel budgeting:

- **Use Actual Staff Data:** Base personnel cost proposals on the actual number of staff in post and their grade levels. This requires up-to-date HR information. SUBEB and MOESTI must maintain nominal rolls of all employees (teachers, education officers, admin staff) with their current grade level and step.
- **Account for Promotions and Advancements:** If some staff are due for promotion or annual step increases, include the increased salary amounts. For example, if 500 teachers will move up a grade next year, the salary differential should be added to the wage bill projection (“increased staff costs due to promotion, advancement, or conversion”).
- **Include New Hires if Approved:** If the government has authorized recruitment of new teachers (say X number under a program like teaching volunteers regularization), their salaries for the portion of the year they will be employed must be costed. However, new

positions should only be included if there is formal approval, to avoid budgeting for hires that might not happen.

- **Factor in Retirements/Exits:** Conversely, adjust for any known retirements or staff who will exit the service in the year, as their salaries would cease (though provision for terminal benefits or pension might go to other budget parts). Reducing the wage bill for known retirements prevents over-budgeting.
- **Allowances and Benefits:** Calculate statutory allowances (housing, transport, etc.) for each staff based on grade and entitlement. If a new policy changes any allowance rate (or introduces, say, a hardship allowance for teachers in high-risk areas), factor that in with accurate numbers.
- **Pensions/Contributions:** Ensure any employer pension contributions for those staff (under Contributory Pension Scheme) are accounted for in the appropriate vote.
- **Cleaning the Payroll:** Borno is likely undergoing continuous efforts to eliminate ghost workers. Use the most recent payroll audit results to ensure only legitimate staff costs are included. If a number of ghost workers were removed in 2024, the 2025 budget should reflect lower personnel cost due to that cleanup.
- **Personnel cost template:** Many states use a Personnel Budgeting Template where you input number of staff by grade and step and it computes the annual cost (taking into account 13th month or any bonuses if applicable). Using such tools helps accuracy.

By doing the above, the personnel budget request will closely match what is actually needed to pay everyone on board – nothing more, nothing less.

5.2.2 Overhead and Other Recurrent Costing

For overhead costs (non-wage recurrent expenses: utilities, training, maintenance, office supplies, monitoring, etc.):

- **Historical Expenditure Approach:** Review spending from previous years as a baseline. If last year N5 million was spent on fuel for inspectorate vehicles and the coverage of inspections will remain similar, budgeting around that amount (adjusted for fuel price changes) is logical. Where Borno has improved security allowing more school visits, maybe increase that budget accordingly.
- **Unit Cost by Quantity:** Break overhead items into unit costs where possible. For instance, monitoring visits – calculate cost per trip (fuel, DSA for officers) times number of trips planned. Teacher training – cost per teacher for materials and maybe transport times number of teachers to be trained. This bottom-up approach yields a more justifiable figure than lump sums.

- **Realistic Utilization:** Don't budget for more of an item than can realistically be utilized in the year. For example, if the Ministry has 10 vehicles, budgeting fuel for 15 vehicles is unnecessary. If there are limits like each school gets inspected twice a year, don't budget as if it will be inspected 10 times.
- **Efficiency Savings:** Identify areas to cut waste – perhaps reduce printing by using digital communication (thus lower stationery costs), or pool vehicles to reduce separate trips. Efficiency measures can reduce overhead without harming outputs, and those savings can be reallocated to other needs.
- **Maintenance:** This is often under-budgeted. Schools and equipment require maintenance – use standard percentages or schedules (e.g., allocate a small sum per school for minor repairs). Given many reconstructed facilities in Borno, ensuring maintenance funds protects those investments.
- **Inflation:** Account for inflation on goods and services. In 2025, Nigeria's inflation might be significant (e.g., if 20% inflation, prices of many items will rise). Adjust costs accordingly, otherwise allocations may fall short mid-year.
- **Special Recurrent Needs in Borno:** Possibly security-related costs (guards for schools, insurance for facilities, psychosocial support services). These might be new or higher in Borno than a non-conflict state, and costing them might involve consulting providers or other states' experiences (for instance, cost of deploying civil defense or local vigilantes to guard schools per term).
- **Utilities:** For electricity, water in schools, estimate consumption based on current bills and any planned new connections (if more schools get connected to power through solar or grid, budget for their maintenance etc.).

5.2.3 Capital Project Costing

For capital projects (infrastructure, procurement of assets, etc.):

- **Use Standard/Prevailing Rates:** If the Borno Ministry of Works or SUBEB has a schedule of rates for construction (e.g., cost per square meter for classroom, cost per borehole etc.), use those as the basis. If updated market surveys are available (perhaps through recent contracts or Bill of Quantity estimates), use them. Avoid arbitrary guesses.
- **Include All Cost Components:** A project's cost should be comprehensive – e.g., for a new classroom block, include cost of furniture, perhaps training for teachers to use it, and even monitoring of the project. If you only budget construction and forget furniture, the classroom won't be usable immediately – causing delays or needing virement later.
- **Account for Location Factors:** In remote or insecure areas, contractors may charge higher due to transport and risk. If evidence suggests a premium (maybe +10-20%) is needed to

attract contractors to certain LGAs, incorporate that in the estimate rather than applying a uniform unit cost state-wide.

- **Phased Project Costing:** If a project is multi-year, you must still estimate the total cost and then decide how much to allocate in the current year. As the guideline notes, indicate full scope and phasing. For example, a project of building a new Junior Secondary School might cost ₦300m total, but you plan ₦150m in year1 and ₦150m in year2. Documenting that helps planning future budgets and informs everyone that more funds will be needed next year to finish.
- **Technology and Furniture in Capital:** Remember to include items like ICT equipment, lab supplies, library books under capital if they are enduring assets (if state policy counts them as capital). For example, purchasing 500 tablets for e-learning is a capital investment, cost it by unit price * 500.
- **Contingency:** Typically, in detailed project costing, a small contingency (5-10%) is considered for unforeseen factors. However, budgets often don't explicitly show contingency per project; it might be absorbed in an overall reserve. Depending on state practice, either incorporate a contingency in unit rates or ensure some central reserve exists (but central reserves are usually handled by MoF, not by sectors).
- **Validation of Costing:** It might be useful to have engineering or procurement specialists validate big-ticket project costs. If BOSUBEB has engineers, they should sign off that "Yes, ₦X million for 3-classroom block is reasonable given current cement prices." This protects against both underestimation and accusations of padding.

The guideline indicates that after prioritization, one moves to costing the prioritized projects. The Annex 2b (Costing Template) likely helps list each project with quantities, unit costs and then sums up to ensure the total fits in the envelope. Step C in the template guidance shows entering project codes, names, then scoring (columns D-H, I, J, K) and then final steps include going to the Costing Template to assign costs to the prioritized projects.

It is stressed that when costing, the budget subcommittee is expected to "identify and apply the lowest possible cost and most effective methods" for estimating costs. This does not mean under-budgeting, but avoiding any excess. For instance, if there are different construction designs, choose the one that meets standards at lowest cost (some states in NE have used more cost-effective school designs to stretch funds).

Finally, ensure the sum of all project costs and all recurrent costs equals the total allocated budget. If during detailed costing it turns out some items cost more than initially thought (maybe your envelope can't fund all you prioritized), you might have to loop back to prioritization and drop the lowest one or seek additional funds.

By following these costing guidelines, Borno State's education budget will be grounded in reality, making implementation smoother. When actual procurements happen, the risk of needing extra funds or scaling back scope is minimized. It also enhances credibility with the Ministry of Finance and donors when they see that education budgets are well-justified with proper costing.

Chapter 6:

Budget Implementation and Execution

Once the budget is approved, the focus shifts to implementation – turning the allocations into actual services and projects on the ground. This chapter covers pre-implementation activities (planning steps to get ready for execution), project implementation itself, and the processes for expenditure recording and accounting during execution. Effective implementation ensures that the budget’s intent is realized and that any challenges are managed proactively.

6.1 Pre-Implementation Activities

This section outlines the preparatory activities required before the commencement of budget execution. These activities ensure that expenditure is implemented as approved and that MDAs proactively plan for effective and efficient cash utilization throughout the fiscal year.

6.1.1 Budget Profiling

Budget profiling is the process of translating the approved annual budget into a phased expenditure plan (monthly or quarterly), covering personnel, overheads, grants, social benefits, and capital projects. The objective is to ensure effective cash flow planning, in-year expenditure management, and accurate forecasting of financing needs.

In Borno State, the MOESTI and BOSUBEB should work with the State Ministry of Finance/Budget to profile their budget, likely on a quarterly basis (since Nigeria often uses quarterly warrant releases). This involves:

- **Phasing Projects:** Determine which projects will start in Q1, which in Q2, etc., based on procurement plans, weather considerations (maybe avoid starting construction in peak rainy season for certain areas), and priority (some projects like school repairs might be timed during school holidays). For instance, if 100 classrooms are to be built in the year, perhaps profile 30% of that budget in Q1 (for mobilization advances on many contracts), 50% in Q2-Q3 (for construction progress payments), and 20% in Q4 (final payments).
- **Seasonal Overheads:** Spread overhead costs according to when they are needed. Examination expenses might cluster in certain months, school feeding costs during school term months only, etc.

- **Salaries:** Typically spread evenly monthly, but if new hires are joining mid-year, adjust those months.
- **UBEC Funds:** If the budget includes federal UBE matching grants that come in specific tranches, profile those accordingly. For example, state might expect UBEC disbursement mid-year after fulfilling conditions, so plan major UBEC-funded expenditures post-mid-year.
- **Cash Flow Constraints:** Coordinate with Finance about any anticipated cash flow issues. If revenue inflows are lower in Q1, perhaps schedule more activities in Q2 when funds are healthier. Conversely, some funds might lapse if not used by a certain time (e.g., UBEC counterpart must be utilized within the year), so profile to ensure usage in time.
- **Documentation:** Create a budget profiling chart or table for the year. This becomes an internal control tool, at any quarter's end, you can compare actual release and actual spend vs. profiled.

Budget profiling is critical also for the Ministry of Finance, as they use it to issue warrants/releases. If education profiles N200m needed in Q1 but the Finance can only release N150m due to revenue, they'll communicate that, and then education may have to prioritize within Q1 which activities to carry out and which to defer to Q2.

Completed budget profiles shall be submitted to MoBP for consolidation into the State Annual Cash Plan, from which the Accountant General will prepare the Disbursement Schedule within 30 days of the Appropriation Law's enactment. All releases for basic education projects will be guided by this Disbursement Schedule, and MDAs shall rely on the approved Cash Plan when requesting funds for non-routine expenditures.

The approved template for Budget Profiling shall be obtained from the Ministry of Budget and Planning.

6.1.2 Capital Work Planning Guidelines

With many capital projects to implement, having a detailed Work Plan for capital projects is necessary. This includes:

- **Project Implementation Plan:** For each capital project (or group of similar projects), set out the timeline from initiation to completion. For example, "Construction of 20 classrooms in X LGA: Jan – Design and procurement; Feb – contract award; Mar-June – construction; July – handover." Summing all such plans will give the sector a Gantt chart or calendar of capital works.

- **Procurement Scheduling:** Determine which procurements need to go out first. Perhaps tender documents for building works are prepared in January and advertised by February. If some items are to be procured via UBEC's centralized system (like textbooks sometimes are), coordinate timing with UBEC.
- **Site Readiness:** For works, ensure land or school sites are ready (no encroachment issues, community consent obtained if needed, etc.) as part of planning. Before a new project in a community, do sensitization so they know it's coming and can support.
- **Resource Assignment:** Assign responsible officers/teams for each project. Who will be the project manager? Which engineer will supervise? If there are not enough in-house engineers for all sites, plan to hire consultants or work with Ministry of Works.
- **Permits and Approvals:** Identify any regulatory steps. E.g., in some cases Environmental Impact Assessments (EIAs) might be needed for bigger projects or drilling water sources. Plan those early.
- **Community Involvement:** For projects like school construction, form or activate the School-Based Management Committee (SBMC) to monitor and perhaps contribute labor or security. Incorporate their role in the plan.
- **Risk Mitigation:** Recognize typical delays and plan mitigations. For instance, knowing rainy season can slow construction (June-August), front-load some work in dry season. Or if a project is in a volatile area, arrange security escort or use local contractors familiar with the terrain.
- **Contingency Planning:** Identify which projects are critical-path. If something fails (e.g., a contractor backs out), have a backup plan (like next bidder or use direct labor unit if feasible) to avoid long halts.
- **Coordinate with Other Initiatives:** Ensure capital work plan syncs with any donor-funded projects. If UNICEF or NEDC is building classrooms in a particular LGA, maybe the state concentrates its funds on other LGAs to cover more ground. Avoid double efforts and ensure equitable distribution.
- **Monitoring Plan:** Incorporate how each project will be monitored (which ties with M&E later). Essentially, schedule periodic site visits into the work plan.

This capital work plan should be finalized ideally right after budget approval, so that implementation can commence promptly (especially for short dry season windows in certain areas).

6.1.3 Procurement Planning

Procurement is often the bottleneck if not well planned, given processes like tendering can take time. A procurement plan is required under public procurement laws for each MDA. BOSUBEB and the Ministry should:

- **List all procurements:** Prepare a comprehensive list of goods, works, and services to be procured using the budget. Include what the item is, estimated cost, and suggested procurement method (open competitive bidding, restricted tender if applicable, direct procurement if minor and allowed, etc.).
- **Packaging:** Decide how to package projects for tender. For example, rather than 100 separate small contracts for each classroom, they might bundle into 10 contracts of 10 classrooms each by zone, to attract competent contractors and simplify management. Conversely, splitting might be needed to give opportunities to local contractors but not so much splitting that management becomes impossible.
- **Procurement Method & Timing:** For each package, determine when to start. Big projects: advertise early Q1. Medium ones: Q2, etc. Ensure all procurements are initiated such that contracts can be awarded with enough time to execute within the year. For example, if something takes 6 months to deliver, don't start procurement in October.
- **Capacity of Procurement Unit:** Check that the procurement officers or unit can handle the volume. If education has an internal Procurement Officer/Procurement Unit, ensure they have training and maybe augment with additional hands or consultants for a heavy load. If some procurement will be handled by the State BPP (Bureau of Public Procurement) because of threshold, coordinate slots with them so that education adverts and bid evaluations get timely attention.
- **Community procurement:** If a policy allows smaller works via community contracting or SBMC involvement, plan how those will be done (selection, accountability).
- **Use of Standard Documents:** Make sure to use Standard Bidding Documents as required by Borno State Public Procurement Law. Have ready templates for works, goods RFPs, etc., to not waste time drafting from scratch.
- **Prequalification if needed:** If some large projects require prequalifying contractors, that should be done very early (even pre-budget sometimes). Given Borno's needs, maybe for large programs (like building 200 classrooms) they could prequalify a pool of contractors who have necessary security clearance, etc., to expedite.
- **Monitor Procurement Progress:** The procurement plan should include dates for each step: advert, bid close, evaluation, award, contract signing, mobilization. The Permanent Secretary or SUBEB Chairman should periodically review this timeline to ensure none are slipping badly. Delays in procurement directly cause low budget execution.

A well-done procurement plan ensures that by the time funds are released each quarter, the contracts or purchase orders are in place to utilize those funds.

By completing these pre-implementation activities (profiling, work planning, procurement planning), the basic education sector sets itself up for effective execution. Essentially, these activities answer *who will do what, when, and how* for every budgeted item.

6.2 Project Implementation

Actual implementation is the stage where projects are executed and services delivered. It involves managing resources (human, financial, material) to carry out the planned activities:

- **Funds Release and Cash Management:** Borno’s Ministry of Finance will release funds (often quarterly) in line with the budget and cash availability. Education sector must ensure quick access and disbursement of released funds. For example, once a quarterly warrant is issued, SUBEB should promptly process payment for contractors who have done work or for suppliers of textbooks as per the plan. Delays in utilizing released funds can either lead to lapses (in some states) or send a signal that the sector cannot absorb funds quickly (which could risk cuts in subsequent releases).
- **Executing Capital Projects:** Upon awarding contracts, oversee the execution:
 - **Supervision:** Engineers/consultants should supervise work quality and progress. Regular site meetings for building projects.
 - **Community Oversight:** Encourage SBMCs or local monitors to report issues (e.g., if contractor staff are absent or doing poor work). In Borno, where oversight might be hampered by security, community involvement is extra valuable.
 - **Issue Resolution:** Solve problems on the go. If a contractor is underperforming, don’t wait too long – issue warnings, involve the procurement authority if termination or reassignment is needed. If materials shortage occurs due to market issues, maybe facilitate alternatives or phased approach.
 - **Security for Workers:** Ensure measures for safety of those implementing in areas of some risk (liaise with security agencies if needed).
 - **Adherence to Specs and Timeline:** Keep an eye on both quality and schedule. If timeline is slipping, find out why and mitigate (e.g., provide advanced payment if cash flow was contractor issue, or push for labor increase if they were slow).
- **Implementing Programs (Soft Projects):** Many education projects are not just physical infrastructure. For training programs, curriculum development, student assessments:

- **Plan Events Logistics Early:** e.g., if training 1000 teachers in June, by March identify trainers, develop training modules, by April invite participants, ensure venue and materials by May.
- **Coordination:** Possibly coordinate with partners. If UNICEF is doing some teacher training, align schedules or content to complement, not duplicate.
- **Delivery:** Conduct the training, ensure full participation (avoid absenteeism by participants by working with Local Education Authorities to enforce attendance), gather feedback.
- **Follow-up:** Implementation doesn't end with the event. E.g., after training, monitor how teachers apply skills in classroom.
- **Service Delivery Continuity:** Ensure schools function smoothly: The budget likely has components like school feeding, free textbooks distribution, etc. Implementation of these means:
 - **Textbooks:** once procured, quickly distribute to schools – perhaps using LGEA staff or contractors. Maintain records of distribution (to know every school got their allotment).
 - **School feeding:** coordinate with whichever agency (maybe a separate feeding program unit or Ministry of Humanitarian) if the education budget contributes to feeding. Make sure meals are delivered as planned, and monitor quality/nutrition.
 - **Co-curricular or special interventions** (e.g., psychosocial support sessions for conflict-affected students): implement through trained counselors or partner NGOs, track how many children served.
- **Flexibility and Adjustments:** Sometimes during implementation, adjustments are needed. For example, if a certain budgeted activity is no longer feasible (maybe a planned new school is deemed unsafe to build this year due to new security info), the education leadership might seek to reallocate funds to another pressing need (following due process, possibly via a virement approved by MoF or supplementary budget).
- **Record Progress:** Keep a log of implementation status. For capital works, maybe a dashboard of all projects: started, % completed, expected finish date. For non-capital, track outputs (X teachers trained, Y materials delivered).
- **Stakeholder Communication:** Keep stakeholders informed. For instance, inform communities when a project starts and when it's expected to finish. Update the government (Governor's office) on key milestones achieved (e.g., "50 schools rebuilt by mid-year"). This maintains support and can help resolve bottlenecks (like if a contractor knows the Governor is keenly watching the school projects, they might be more diligent).
- **Financial Compliance:** During execution, follow financial regulations for payments. E.g., only pay contractors against certified works, ensure proper approvals for expenses, and

maintain segregation of duties (the person who certifies work done should not be the same who approves payment, etc., to reduce fraud risk).

- **Use of Funds for Intended Purpose:** Resist diverting funds. For example, if money was budgeted for school furniture, it should not be re-purposed to buy new office chairs at the ministry. The core principle is to implement as per the appropriated plan, or seek proper approval for reallocation if absolutely necessary (which usually requires at least internal virement approval, sometimes legislative if major).
- **Address Challenges:** Common implementation issues in Borno might be:
 - *Security halts:* If an area becomes inaccessible, consider relocating activity (like hold training in a safe town and bring participants, or delay construction start until safe).
 - *Inflation increases cost mid-year:* If cost overshoots for a project, options include reducing scope (maybe build fewer classrooms) or seeking additional funds (but that could be tough within the year).
 - *Human resource gaps:* If there aren't enough skilled workers to implement (like shortage of qualified teachers to hire or engineers to supervise), engage support (federal Teachers Scheme, contracting engineering supervision to a firm, etc.).

By proactively managing these, the education sector can achieve a high implementation rate of its budget. Implementation is ultimately about delivering results – new school buildings, more children in class, better trained educators, etc.

6.3 Expenditure Recording and Accounting

Throughout the implementation, it is critical to maintain robust financial management and accounting. This ensures funds are properly used and accounted for, and facilitates transparent reporting and auditing.

Key practices include:

- **Book-keeping:** All expenditures must be recorded in the appropriate books (cash books, vote books, ledgers). SUBEB's finance department and Ministry's accounts section should update records with every transaction. Vote books help track how much of each budget line has been spent and the balance remaining.
- **Use of Accounting Systems:** If Borno State uses an Integrated Financial Management Information System (IFMIS) or some accounting software, education sector should post all transactions there in real-time. This avoids discrepancies and makes preparation of reports easier.

- **Following the Chart of Accounts:** Ensure expenditures are charged to correct codes. If classroom construction has a code and teacher training has another, do not mix them up. Correct coding helps later evaluation of how money was spent per category.
- **Commitment Control:** Before spending, check that there is budget available (refer to the vote book and profile). Implement commitment control to avoid incurring expenses beyond budget. If a procurement will exceed the budgeted amount for that item, it needs either a budget augmentation or not to proceed fully.
- **Payment Process:** Comply with payment procedures: proper documentation (invoices, delivery notes, certificates for work done), approval hierarchy (e.g., Head of Department certifies, Perm Sec approves, etc.), and use of designated bank accounts. Likely, SUBEB has project accounts for UBEC funds which need separate accounting per UBEC guidelines, and state funds through the Treasury account – manage both accordingly.
- **Cash Advances and Retirement:** For activities where officers are given advances (like travel or training workshop costs), enforce timely retirement of advances with receipts, and account for any unspent funds. Unretired advances should be treated as personal liabilities after a deadline.
- **Financial Regulations Compliance:** Adhere to state financial regulations and Treasury circulars. For instance, rules about competitive quotations for minor procurements, or limits on cash transactions (moving towards electronic payments for transparency).
- **Internal Controls:** Maintain internal controls such as segregation of duties (those who authorize payments not the ones disbursing cash, etc.), periodic reconciliation of accounts (especially if multiple accounts used – e.g., reconciling SUBEB project bank statements monthly), and inventory management (recording purchased assets into inventory register, like computers delivered to schools).
- **Respond to Audit Queries:** Internal auditors (within the Ministry or SUBEB) should be involved continuously, checking transactions for compliance. If they raise queries or find issues, address them immediately rather than letting them accumulate.
- **Safeguards in Conflict Areas:** Where physical cash might be needed for remote operations (if banking is not present in a locality), ensure measures to safeguard cash – e.g., security escort, minimal holding time, etc., to avoid theft or loss.
- **Disbursement Tracking:** Particularly track disbursements to LGEAs or schools (if they receive any subventions or grants). For example, if each LGEA or school gets a small grant for minor repairs (like a community accountability grant), record when given, and require accountability reports from the recipients on usage.
- **Expenditure Analysis:** Periodically analyze spending vs. budget. By mid-year, see which lines are underspent or overspent and why. This can inform management decisions – perhaps speeding up procurement if underspent, or requesting virement if a certain critical line is under-provisioned but another has surplus.

By rigorously recording and accounting for expenditures, the education sector ensures that:

1. Money can be tracked from budget allocation to actual outcome (financial traceability).
2. Instances of misallocation, fraud or waste are minimized or caught early.
3. Data is available for performance monitoring and reporting (which feeds into Chapter 7, on performance review).

Accounting is not just for compliance; it feeds into learning and improved planning. For example, if accounting shows that a certain program consistently under-spends each year (maybe because the design is flawed), that's a signal to reallocate those funds to something else in future budgets.

Finally, effective budget implementation in Borno's basic education will rely on careful planning (pre-implementation), diligent execution (project implementation with problem-solving), and strict financial discipline (recording & accounting). Given the added complexity of operating in conflict-affected areas with significant rebuilding, these processes are all the more important to maximize the impact of every Naira on improving education outcomes for children.

Chapter 7:

Budget Performance Review, Monitoring, and Evaluation

To ensure that budgeting leads to desired outcomes, it's essential to regularly review performance and undertake monitoring and evaluation (M&E) of both financial and programmatic aspects. This chapter outlines how the basic education sector in Borno State should conduct expenditure and performance reviews, and describes the monitoring and evaluation framework including key stakeholders involved.

7.1 Conducting Basic Education Expenditure Review and Appraisal

At least once a year (often mid-year and/or year-end), the Ministry of Education and BOSUBEB should conduct a Basic Education Expenditure Review (BER), essentially an appraisal of how funds were spent and what was achieved. This links back to Chapter 3's performance review but here it's presented as part of the execution cycle:

- **Assess Budget Execution Rates:** Calculate the percentage of the budget spent by mid-year and by year-end. For instance, if by September only 50% of capital funds are spent, identify the bottlenecks (procurement delays? contractor issues? cash release issues?). The aim is to pinpoint where execution is lagging so corrective actions can be taken in time.
- **Evaluate Outputs Against Plan:** Check what outputs (schools built, trainings held, materials distributed) have been delivered vs. what was planned for that period. E.g., if target was 50 new classrooms by Q3 and only 30 are done, analyze why (contractor capacity, etc.). Or if 1,000 teachers were to be trained by year-end and by Q3 only 300 were, see what happened (perhaps training scheduled for Q4, which might be fine, or maybe funding not released).
- **Financial Efficiency:** Look at cost variances, did any project significantly over or under spend? Maybe a certain activity cost less than budgeted, freeing funds, or another cost overrun (and if so, how was it managed). Understanding efficiency helps in future budgeting and maybe reallocation decisions.
- **Beneficiary Feedback:** Where possible, include some qualitative appraisal. For example, gather feedback from some schools that received infrastructure: Are the new classrooms in use? From teachers who got training: Are they applying new methods? This gives an idea of the initial outcome of expenditures, not just the fact that money was spent.

- **Compare with Past Performance:** If data from previous years exist, compare trends. Is budget performance improving? For instance, perhaps in 2024 only 60% of capital budget was utilized due to late procurement, but in 2025 we hit 85%. Document these changes. If certain programs consistently fail to spend (like a recurring training that never fully happens), then recommendations can be made to redesign or remove those programs.
- **Align with KPIs:** If the education sector has Key Performance Indicators (KPIs) (e.g., enrollment rate, student-textbook ratio, teacher attendance), see if there's movement in them attributable to budget activities. For instance, post-conflict, maybe one KPI is number of closed schools reopened – budget performance review should capture how many were reopened with the allocated funds.
- **Report Findings:** Summarize in a Basic Education Performance/Expenditure Report. Highlight successes (e.g., “we achieved 100% of planned textbook distribution reaching 500,000 students”) and challenges (“project X faced delays due to security, will roll over to next year”). Include financial tables and narrative.

This review serves multiple purposes: accountability (internally and to government/public), learning (to improve next cycles), and input to the broader Sector Performance Review (as in Chapter 3) which will feed the next budget planning.

7.1.1 Performance Monitoring and Review Framework

To systematically conduct performance reviews, a Performance Monitoring and Review Framework should be in place. Key elements:

- **KPIs and M&E Indicators:** Define specific Key Performance Indicators (KPIs) for the basic education sector, covering inputs, outputs, and outcomes. For example:
 - Input: % of budget released vs. budgeted (financial KPI).
 - Output: Number of classrooms built, number of teachers trained, number of learning materials distributed.
 - Outcome: Change in student enrollment or attendance rates, exam pass rates, etc., particularly focusing on conflict-affected vs. stable areas to gauge equity.
 - Impact: Over longer term, improvements in literacy rates or transition rates.

These indicators should be aligned with the state's education sector plan and national goals (SDG4).

- **Data Collection Routine:** Establish routine data collection for these indicators. LGEAs and schools can provide data on enrollment, attendance, etc. The Planning/EMIS department compiles these. Financial data comes from the accounting system. M&E officers may conduct spot checks or surveys for qualitative aspects.

- **Analysis and Reporting:** On a quarterly basis (or at least semi-annually), analyze the data to see how performance is trending. Use simple dashboards showing traffic-light status (on-track, at-risk, off-track) for various targets. The framework ensures data is not collected for its own sake but to inform decisions.
- **Guiding Implementation Adjustments:** The monitoring results should feed back to implementation managers. For instance, if mid-year monitoring shows that girls' enrollment isn't picking up in certain areas despite investments (maybe due to lack of female teachers or cultural barriers), the education managers might decide to redirect some resources (like do a targeted community sensitization or incentivize female teacher deployment there) within the existing flexibility.
- **Ensure Alignment with State M&E:** Align the education M&E process with the State Monitoring and Evaluation framework. Borno likely has a central M&E department in MoBP or a Performance Management Framework (particularly if under some World Bank governance program). The education sector should contribute to and utilize that central system (often, sectors provide quarterly performance reports to MoBP). This alignment ensures consistency in reporting and that the education results are visible at the state level.
- **Documentation:** Maintain good documentation of all monitoring outputs and reviews conducted. This becomes the knowledge base for the Sector Performance Review and for external evaluations.

By institutionalizing such a framework, performance monitoring becomes a regular management tool, not an ad-hoc exercise.

7.2 Monitoring and Evaluation of the Basic Education Budget

Monitoring and evaluation (M&E) of the budget means tracking not just spending, but what that spending achieves and how it could be improved. Key processes in M&E include:

- **Monitoring (Continuous Tracking):** Regularly observe and record the progress of activities and the usage of funds. This is largely covered in earlier sections: financial monitoring through expenditure records, and output monitoring through the performance framework. It's a continuous process – monthly/quarterly – focusing on short-term outputs and whether activities are being executed as planned.
- **Evaluation (Periodic Assessment):** Evaluation goes deeper to assess the effectiveness, efficiency, and impact of budgeted interventions. Typically done at milestones (year-end, mid-term of a strategic plan, or end of a project). For example, an evaluation might ask: "Did the school rehabilitation program funded in the last 2 years lead to increased

enrollment and better learning environment? Was it value for money compared to alternate approaches?”

- Evaluations can be internal (by the Ministry’s M&E unit) or external (third-party evaluators, perhaps with development partners).
- They often involve field surveys, stakeholder interviews, and in-depth analysis of data over a longer period.
- **Process for M&E:** The guideline suggests a structured M&E process:
 1. *Set M&E plan:* At start of year, have an M&E plan specifying what will be monitored when, and any evaluations to undertake.
 2. *Data collation:* Routinely collect and analyze data (as per performance framework).
 3. *Draft Performance Reports:* The drafting team (see next section) compiles findings into reports.
 4. *Review Meetings:* Conduct formal performance review meetings (could be quarterly internal review, and annual sector review workshop with broader stakeholders).
 5. *Recommendations and Adaptation:* Based on M&E findings, make recommendations – e.g., “Increase budget for teacher training next year because evaluation showed positive outcomes,” or “Scale back program Y which showed limited impact.” Feed these into subsequent planning and budgeting cycles.
- **Budget vs. Actual Outcome Analysis:** Evaluate not just if money was spent, but if it achieved the intended outcomes. For instance, Borno’s budget invested heavily in classroom construction – an evaluation might reveal how many additional students got access to school as a result. If some built classrooms remain underutilized (maybe due to teacher shortage), that is an important finding leading to a shift to hiring teachers or student mobilization efforts next time.
- **Incorporating Community Feedback:** M&E should incorporate voices of beneficiaries. Perhaps through community scorecards or feedback forums where parents and students comment on improvements or remaining gaps (like “Yes, we got a new school building, but we still lack water” – prompting integrated planning next round).
- **Monitoring Budget Process:** Apart from programmatic monitoring, reflect on the budgeting process performance. Did the education sector follow the timeline? Were there delays in release? This meta-level evaluation can suggest PFM improvements (like

strengthening procurement unit or training LGEA accounts staff to reduce retirement delays).

- **Report to Oversight:** Share M&E results with oversight bodies – the State House Committee on Education, UBEC (since they often ask for performance reports attached to grant usage), and the public (via annual sector performance reports published). Transparency in outcomes builds trust and accountability.

7.2.2 Monitoring and Evaluation Process

The monitoring and evaluation process in practice involves:

- **Routine Monitoring Activities:** School inspections, project site visits, classroom observations, financial reconciliations, these feed into continuous monitoring. The guideline implies a routine where data is collected and analysed continually, not just at year-end.
- **Mid-Year Review:** Often done at mid-point to adjust course if needed. If, say, only 30% of capital budget is executed by mid-year, a push strategy for Q3 might be developed. Or if an output like textbook distribution hasn't started by mid-year, escalate to resolve obstacles.
- **Annual Sector Review:** A meeting or workshop typically at year-end or beginning of next year with broad stakeholders to review the entire year's performance. Borno could include Ministry staff, SUBEB, LGEAs, teachers' reps, CSOs, donors, etc. It's both accountability and a forum to jointly identify solutions for challenges. Many states hold such Joint Sector Reviews for education, which align with this principle of broad performance review.
- **Documentation & Dissemination:** The outcomes of M&E should be documented in performance reports and disseminated to all relevant stakeholders. The guideline mentions a Performance Management Report that is prepared by a drafting team and reviewed by a committee. Likely after internal review, the final report can be published or at least shared with decision-makers.
- **Use in Planning:** Make sure the next cycle's planning (Chapter 3 and 4 processes) uses the M&E findings. This closes the loop, budget planning is based on evidence from past performance, thereby increasing efficiency and effectiveness over time.

7.3 Key Committees & Stakeholders Involved in Annual Performance Reporting & Review

Effective M&E and performance review is a multi-stakeholder effort. The guideline enumerates specific committees and stakeholders and their roles:

- **MDA Leadership:** The top officials of the Ministry and SUBEB (Commissioner, Permanent Secretary, SUBEB Chairman, etc.) are ultimately responsible for delivering education services and should champion the performance review process. They ensure their teams collect data and respond to findings. Their commitment sets a culture of accountability.
- **Ministry of Budget and Planning (M&E Dept):** The M&E or Performance Management department at MoBP provides technical support and coordination for M&E across all sectors. They might provide templates, guide sector M&E officers, and ensure the education sector’s data feeds into state-wide evaluation of government performance.
- **Performance Management Report Drafting Team:** According to the guideline, a team (maybe 10 members) is tasked with analyzing performance data and drafting the annual Performance Management Report for the sector. The composition listed includes:
 - Director of Planning, Research & Statistics (likely team lead).
 - Senior technical officers from MoBP (these could be analysts assigned to education sector).
 - Planning Officers and Budget Analysts (from education ministry and SUBEB).

This team works together to crunch numbers, draft narrative, and prepare the report.

- **Performance Management Review Committee:** A high-level committee that facilitates performance reviews and secures resources for improvements. This committee would likely include:
 - Senior officials (Commissioner Education, Commissioner Budget/Planning, etc.).
 - Possibly representatives from Governor’s office or State Planning Commission.
 - Their role is to review the draft reports, make strategic decisions (e.g., endorsing recommendations like “we need to allocate more to school maintenance next year”), and ensure that performance information is acted upon, not shelved. They probably approve the final performance report and champion any policy changes needed.
- **Civil Society Organizations & Citizens:** The guideline explicitly recognizes CSOs and citizens as key stakeholders, essentially those in public education services. Their involvement ensures transparency and external accountability. They might participate through consultations, validation meetings of the performance report, or independent monitoring (e.g., civil society doing budget tracking or giving feedback from communities). In Borno, CSOs active in education or PTAs could be invited to performance review workshops to provide their perspective on government’s education delivery.

- **State House of Assembly (Education Committee):** The Chairman and members of the House Committee on Education are critical stakeholders. They have oversight authority. Including them in performance review sessions helps them understand challenges and successes, thereby fostering informed support or pressure for improvements. They can also use the performance data in their oversight and lawmaking (like pushing for certain reforms or approving re-allocations).
- **Technical Evaluation Team (External/Independent):** The guideline mentions a Technical Evaluation Team from the Ministry of Budget & Planning. This suggests an independent assessment unit that cross-checks or validates the sector's performance claims. They might do spot checks or a parallel analysis to ensure objectivity. For example, they could randomly verify a sample of reported outputs (like visit some schools said to be completed to confirm they are indeed completed and in use). Their findings add credibility and can highlight any discrepancies or overstatements.
- **Development Partners:** Though not explicitly listed in the snippet, in practice donors and international partners (UNICEF, World Bank, etc.) are also stakeholders in M&E. They often support data systems or evaluations, and they have interest in ensuring their contributions yield results. In Borno, education cluster partners would likely be part of big review meetings.

All these actors together create a system of checks and balances and shared responsibility for education outcomes.

In conclusion, the performance review and M&E mechanism in Borno State's basic education sector is intended to foster a culture of continuous improvement, accountability, and collaboration. By regularly examining what the budget has achieved and involving a broad set of stakeholders in that examination, the state can adjust strategies to better serve students. It also builds public trust when stakeholders see that the government is willing to measure its performance and be transparent about it.

Ultimately, the goal of these guidelines, from planning and budgeting to implementation and evaluation, is to ensure that every Naira invested in basic education in Borno State translates into better learning opportunities and outcomes for children, including those in the most difficult circumstances.

Conclusion

This guideline serves as a comprehensive roadmap to assist the Borno State Ministry of Education, BOSUBEB, and other stakeholders in the planning and administration of the annual basic education budget. By following the processes, principles, and templates outlined, the education sector in Borno can achieve a more efficient and effective use of resources, thereby accelerating the restoration and improvement of education in our conflict-affected state.

Crucially, this guideline also encourages greater participation and transparency. It is not only a technical manual for officials, but also a reference for citizens' groups to understand and engage with the budget process. When all stakeholders, government, communities, partners, work together under a clear framework, it improves both trust and outcomes. Citizens and civil society can use the information in this guideline to more effectively participate at all stages of basic education budgeting in Borno State. For instance, communities can contribute to needs identification (as through Community Charters of Demand), monitor project execution in their locality, and partake in review forums to hold providers accountable.

All MDAs in the Basic Education sector of Borno State must adhere to the standard procedures outlined in this guideline. Doing so will help ensure that the budgeting process is not ad-hoc or personality-dependent, but institutionalized and consistent year to year. Over time, this will lead to better planning, less wastage, and more impact from every budget cycle.

In a dynamic environment like Borno's – where there are emerging challenges (e.g., new returnee populations) and evolving opportunities (e.g., new donor programs, technological innovations in education) – it is understood that a guideline cannot remain static. Therefore:

Reviewing this Guideline: It is recommended that this guideline be reviewed and updated approximately every three years (or as necessary). This allows incorporation of new developments in public financial management, education policy, or any institutional changes. Stakeholders (both government and non-government) can request a review in writing, explaining why an update is needed. Such requests would be addressed to the Honorable Commissioner through the Permanent Secretary of the Ministry of Education. The Ministry, in liaison with the Ministry of Budget and Planning, will consider the merits and, if agreed, form a team to revise the document. Similarly, if there are changes in the state's budgeting framework (legal or institutional), approval from the Commissioner of Budget and Planning would initiate an appropriate guideline update. The Director of Planning, Research and Statistics of the Ministry of Education (Basic Education) would coordinate any such review, working closely with the State

Director of Budget and involving relevant MDAs and civil society representatives to ensure broad input.

In closing, the effective implementation of these guidelines will significantly contribute to rebuilding a stronger basic education system in Borno State – one that provides safe, inclusive, and quality education for every child, even in the face of our unique challenges. By systematically planning our budgets, executing them with discipline, and reviewing outcomes, we can improve educational access and standards year by year. This will help fulfill the state’s vision of educating all children and equipping them for a brighter future, which in turn supports lasting peace and development in Borno State.

Let this guideline be a living tool that, with continued commitment and refinement, drives us toward that goal.

Annexes (Templates and Tools for Implementation)

(The following annexes provide snapshots of key templates referenced in the guideline. In practice, these would be provided as separate, editable documents or sheets to the relevant officers. They should be customized with Borno State data when used.)

- **Annex 1:** Consolidated Budget Activities, Responsibilities, Outputs, and Timelines (Budget Calendar).
(This annex presents a tabular budget calendar for Borno’s basic education budgeting process, indicating each major activity, the responsible entity, expected outputs, and the timeline by month. For example, it will list activities like “Sector Performance Review” in Feb, “Issue Budget Call Circular” in July, “Budget Defense” in September, etc., marking which quarter/month each falls in.)
- **Annex 2a:** Project Prioritization Template (Snapshot).
(A snapshot of the Excel template for project prioritization, showing how to enter state goals, sector objectives, and scoring for each proposed project. The example could illustrate a few projects and their scores across criteria to demonstrate how ranking is obtained.)
- **Annex 2b:** Project Costing Template (Snapshot).
(Complementing 2a, this shows the costing sheet where prioritized projects are listed with their code, name, quantities, unit costs, and total cost, ensuring the sum does not exceed the available envelope. It demonstrates use of formulas and highlights where the envelope limit is enforced.)
- **Annex 3:** Prioritized and Costed Project Summary Sheet (Snapshot).
(This provides a condensed list of all projects that are included in the budget, with their scores (optional) and costs. It essentially is the outcome of annex 2a and 2b – a ready summary of chosen projects for the year, which can be used for communication and reference during implementation.)
- **Annex 4:** Capital Expenditure Projection Template.
(A format for projecting capital expenditures over the medium term. It may have columns for year1, year2, year3 for each major capital program, aligning with the MTEF, showing how projects are phased. This helps link multi-year projects with yearly budgeting and can be used in MTEF and budget discussions.)
- **Annex 5:** MDA Workplan Template (Capital Projects).

(A template for detailed workplan of capital projects, possibly a Gantt chart format or a table listing each project, location, quarter-wise milestones, responsible officer, etc. This guides the pre-implementation work planning.)

- **Annex 6:** Monthly/Quarterly Budget Performance Report Template.
(A standard format that the education sector can use to report financial and output performance periodically. It might include sections for financial execution (budget vs. actual by program), key achievements, issues faced, and actions taken. This helps maintain consistency in reporting to the performance review committee and MoBP.)
- ***Annex 7:** Community Charter of Demand Template (for Education).
(An example template that communities can use to list their education needs in a structured way, which LGEAs and the Ministry can then compile. It ensures community input is captured in a format that can feed into planning. This template can be disseminated via LGEAs to community groups each year.)

Note: The above annexes are tools to operationalize the guidelines. They should be used and, where necessary, adapted to fit the specific context of Borno State (for instance, integrating any unique institutional arrangements or data requirements). Users of this guideline are encouraged to refer to the digital or full versions of these templates for complete instructions on using them.

By adhering to this structured approach and utilizing the provided tools, Borno State will be well-positioned to coordinate effectively with national bodies (like UBEC), attract support from development partners by demonstrating good governance, and most importantly, improve educational outcomes for its children. The journey of rebuilding and advancing education in Borno is challenging, but with collective commitment and sound planning and management as outlined in this guideline, substantial progress is within reach.

ANNEXURES

Annex 1: Consolidated Budget Activities, Responsibilities, Outputs, and Timelines (Budget Calendar)

S/N	Budget Activity	Month												Start Dates	End Date	Responsibility	Output	
		J	F	M	A	M	J	J	A	S	O	N	D					
Budget Planning and Preparation																		
1	Agency/Sector performance/ review (previous year's Budget Performance Report)																Planning Directorate	Agency/Sector Performance/ Review Report
2	Collection of spending, revenue, and expenditure performance data - budgeted and actual, macroeconomic indicators, etc., for preparation of EFU-FSP-BPS																Ministry of Finance, Planning and Budget Directorates	Updated EFU-FSP-BPS dataset
3	Issue Budget Calendar																Budget Directorate	Budget Calendar
4	Preparation of EFU-FSP-BPS																Ministry of Finance, Planning and Budget Directorates	Draft EFU-FSP-BPS document
5	Submit EFU-FSP-BPS draft to ExCo																Ministry of Finance, Planning and Budget Directorates	Memo, Executive Summary of EFU-FSP-BPS
6	Governor's approval of EFU-FSP-BPS document																HE Governor	Updated EFU-FSP-BPS document
7	Submission of EFU-FSP-BPS document to, and approval by Gombe State House of Assembly (GSHA)																GSHA	Updated EFU-FSP-BPS document
8	Medium term (three year) sector ceilings circulated (indicative ceilings may be issued earlier)																Planning and Budget Directorates	Memo (accompanied by EFU-FSP-BPS document)
9	Develop/ Update Medium Term Sector Strategies (MTSS)/Budget Plans																MDAs/ Sector Teams	MTSSs/MTBP
10	Issue Budget Call Circular (BCC)																Budget Directorate	Call circular document
11	Preparation and submission by MDAs of first draft budget (incorporating updated MTSS budgets)																MDAs/ Sector Teams/ Budget Directorate	Budget submissions
12	Collation of MDAs' first budget draft																Budget Directorate	First draft budget
13	MDAs' budget defence/ negotiations																MDAs/ Budget Directorate	Minutes
14	Revision of draft submission of budget estimates																Budget Directorate	Updated budget submissions
15	Consolidation of MDAs' budget estimates																Budget Directorate	Second draft budget
Budget Approval																		
16	Submission of draft budget estimates to ExCo																Budget Directorate	Memo
17	Further revision, correction, and resubmission to ExCo/Governor																Budget Directorate	Third draft budget
18	ExCo presentation of the budget proposal to GSHA																HE Governor	Presentation
19	GSHA review and passage/presentation for Governor's Assent																GSHA	Fourth draft budget
20	Budget sign-off by the Governor																HE Governor	Appropriation Bill
21	Public presentation of the approved annual budget by the Governor																HE Governor	Budget speech, published budget
22	Publication of the budget, including Citizens' Budget, online																Budget Directorate	Citizens' Budget, full budget online
'Floating' Activities																		
A	Internal budget retreats, for example, for budget planning and budget presentations																Various	Agenda, presentation, minutes
B	External budget retreats, for example, stakeholder / CSO engagement in sector reviews, EFU-FSP-BPS preparations, MDA budget preparation																Various	Agenda, presentation, minutes

Annex 4: Capital Expenditure Projection Template

Economic Code	Expenditure Entity	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Annex 5: MDA Workplan Template (Capital Project)

Spending Entity (MDA):								
Economic Code	Activity/Project/Programme	Budget/Costs	Start Date	Completion Date	Cost Broken down to Months	Outputs	Responsible Person(s)	Remarks

Annex 6: Monthly / Quarterly Budget Performance Report Template

Economic Code	Particulars	Annual Budget	Month/Quarter Actual	Actual to Date	Liability Committed	Total Exp & Liability	Balance Available
	Personnel						
21010100	Salaries and Wages			-		-	0
21020100	Allowances			-		-	0
21020200	Social Contribution			-		-	0
	Total	0	-	-		-	0
22010100	Social Benefits					-	0
	Overhead						
22020100	Travels and Transport			-		-	0
22020200	Utilities			-		-	0
22020300	Materials and Supplies			-		-	0
22020400	Maintenance Services			-		-	0
22020500	Training			-		-	0
22020600	Other Services			-		-	0
22020700	Consulting and Professional Services			-		-	0
22020800	Fuel and Lubricants			-		-	0
22020900	Financial Charges			-		-	0
22021000	Miscellaneous Expenses			-		-	0
22030100	Staff Loans and Advances			-		-	0
22040100	Local Grants and Contributions			-		-	0
22040200	Foreign Grants and Contributions			-		-	0
22050100	Subsidies to Government Owned Parastatals						
22060100	Public Debt Charges						
	Total	0	-	-		-	0
	Capital						
23010100	Fixed Assets General						
23020100	Construction & Provision						
23030100	Rehabilitation/Repairs						
23040100	Preservation of the Environment						
23050100	Acquisition of Non-Tangible Assets						
	Total						
	Grand Total						

Annex 7: Community Charter of Demand Template

COMMUNITY NEEDS & DEMAND CHARTER TEMPLATE

DATE/BUDGET YEAR:	
Ward:	
Local Government:	State:

S/N	Priority Needs (List as appropriate – 1 as most important priority...)	Ministry, Sector, Tier of Government (FG, State or LGA)	Describe what the current situation or challenge is	Describe how the current situation or challenge affects women, PWDs, youth and the elderly	Describe what the Community want	Community / Location (where do you want it)
1						
2						
3						
4						