



**IMO STATE GOVERNMENT
MINISTRY OF EDUCATION, PRIMARY & SECONDARY
Block 3, Imo State Secretariat Complex, PMB 1309
Porthacourt Road, Owerri, Imo State**

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

1. Purpose and Scope

The aim of these Imo State guidelines is to prepare and submit a single, consolidated work plan for all basic education spending. The goal is to align resources with the State Education Sector Strategy [SESS], improve budget credibility, and strengthen tracking of both physical and financial results. They apply to all Ministries, Departments, and Agencies, Imo State Universal Basic Education Board [IMO-SUBEB], and Local Government Education Authorities with responsibilities for basic education [MDAs][LGEAs].

2. Guiding Principles

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

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

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

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

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

3. Minimum Requirements for the Consolidated Work Plan

3.1 Alignment with SESS and Sector Coverage

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

3.2 Funding Envelope and Fiscal Ceiling

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

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

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

3.3 Alignment with State Chart of Accounts

- All expenditures must use the Imo State CoA program and economic segment codes.
- Program segment: use the approved codes for Basic Education, e.g., 0513 for IMO-SUBEB.
- Economic segment: separate recurrent from capital using CoA codes 21-23 for recurrent and 31-32 for capital.

- This ensures direct linkage between the work plan, budget, and accounting system. [personnel][overhead][assets][construction].

3.4 Recurrent Costs for Frontline Workers

For all teachers, headteachers, and support staff:

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

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

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

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

3.5 Capital Expenditure Requirements

Each capital project must include:

a. Prioritization Criteria

Projects are prioritized using:

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

b. Investment Management Guidelines

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

c. Geotagging

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

c. Costing Standards

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

e. Physical and Fiscal Reporting

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

4. Submission Process and Timeline

1. LGEA/IMO-SUBEB Level: Draft work plans submitted to IMO-SUBEB by 15 Feb 2025.

2. Consolidation: IMO-SUBEB consolidates with Imo State Ministry of Education by 28 Feb 2025.

3. Review: Joint review with Ministry of Finance, and CSO reps by 15 Mar 2025.

4. Submission: Final consolidated plan submitted to State Executive Council for approval by 31 Mar 2025.

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

5. Approval and Use

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

6. Compliance and Sanctions

Failure to comply with these guidelines will result in:

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

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

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Hon. Commissioner for Education, Primary and Secondary.

30th March 2025

Annexes:

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

Annex 1: Consolidated Work Plan Template

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

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

Notes:

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

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

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

| Segment | Code | Description |
|----------------|---------|--|
| Administrative | 0513 | State Universal Basic Education Board |
| | 0514 | Ministry of Education – Basic Education Dept |
| Program | 0513.01 | Primary Education |
| | 0513.02 | Junior Secondary Education |
| | 0513.03 | Early Childhood Care |
| | 0513.04 | Teacher Development & Management |

| | | |
|----------------------|---------|--|
| | 0513.05 | School Infrastructure |
| Economic - Recurrent | 2101 | Salaries & Wages |
| | 2202 | Travel & Transport |
| Economic - Capital | 3101 | Purchase of Fixed Assets |
| | 3201 | Construction/Provision of Fixed Assets |
| | 3202 | Rehabilitation of Fixed Assets |

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

Annex 3: 2025 Unit Rates for Capital Projects

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

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

Costing Rules:

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

Annex 4: Geotagging Protocol and Dashboard Upload

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

Steps:

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

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

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

Data Fields Required: Project ID, LGA, Ward, School Name, Latitude, Longitude, Date, Photo,

Contractor Name. [front][left][right][rear]

Access:

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

Login: Request access from IMO-SUBEB M&E Unit.

Deadline: Upload within 7 days of each milestone.

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

Annex 5: Risk Matrix Template

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

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