ENUGU STATE
MINISTRY OF EDUCATION

Guidelines for Basic Education Budget Preparation and Work Planning

February 2025

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Foreword

The Enugu State Guidelines for Basic Education Budget Preparation and Work Planning establish a common framework for translating education priorities into credible, costed and measurable annual programmes. They respond to a central requirement of the State's transformation agenda: every public investment must address a verified need, pursue a clearly defined result, assign institutional responsibility and generate evidence of implementation and impact.

Under the leadership of His Excellency, Dr Peter Ndubuisi Mbah, Enugu State is building a coherent education ecosystem rather than financing isolated projects. The Enugu State Education Transformation Plan provides the long-term strategic architecture for this work. The 268 Enugu Smart Green Schools, the reinvigoration of ENSUBEB, foundational learning reform, inclusive education, the AI-enabled Enugu State Education Management System (ENEMS), and the teacher-development and curriculum architecture led strategically by the Enugu Center for Experiential Learning and Innovation (CELI) are mutually reinforcing components of one system.

Our annual budgets must reflect this coherence. Infrastructure cannot be planned without the teachers, learning materials, technology, maintenance and learner-support systems required to make it functional. Teacher recruitment cannot be separated from verified school-level need, equitable deployment, induction, continuous professional development and performance support. Digital investment cannot be measured by the procurement of devices alone; it must be connected to curriculum use, teacher capability, technical support and improved learning. In every case, expenditure must be linked to the educational value it is intended to produce.

These Guidelines therefore require every proposal to identify the problem being addressed, the evidence supporting it, the intended beneficiaries, the responsible institution, the full cost and recurrent implications, the implementation schedule, and the indicators by which performance will be assessed. Special attention must be given to rural and underserved communities, learners with disabilities and other vulnerable children, teacher availability and quality, foundational learning, school safety, maintenance, inclusion and value for money.

As Honourable Commissioner for Education, I call on the Ministry of Education, ENSUBEB, the LGEAs, schools and partner institutions to apply these Guidelines consistently. Annual planning must begin with evidence, budget implementation must be monitored against approved results, and each performance review must improve the priorities and allocations of the succeeding year. Through this discipline, the education budget will function not merely as an expenditure instrument, but as a strategic mechanism for expanding human capability and advancing the long-term transformation of Enugu State.

Professor Ndubueze Leonard Mbah, PhD.

Honourable Commissioner
Enugu State Ministry of Education

Acknowledgements

The Enugu State Ministry of Education acknowledges the institutions and professionals whose contributions supported the development of these Guidelines. The document reflects a shared commitment to disciplined planning, credible costing, transparent implementation and performance-based accountability in basic education.

We express our profound appreciation to His Excellency, Dr Peter Ndubuisi Mbah, Executive Governor of Enugu State, for placing education at the centre of the State's human-capital and economic transformation agenda. His leadership and sustained investment have enabled Enugu State to move beyond fragmented interventions toward a coherent, system-wide model of education reform.

We acknowledge the Honourable Commissioner for Education for providing the sector leadership and strategic direction that guided the development of the Guidelines. We also recognize the Permanent Secretary, the Executive Chairman and staff of the Enugu State Universal Basic Education Board, and the Education Secretaries and technical personnel of the Local Government Education Authorities for their institutional and operational contributions.

Our appreciation extends to the Ministry of Budget and Planning, the Ministry of Finance, and the planning, budget, accounts, procurement and monitoring officers whose expertise helped align the Guidelines with the State's fiscal architecture, public financial-management requirements and annual budget cycle.

We further recognize the strategic contribution of the Enugu Center for Experiential Learning and Innovation (CELI). CELI's leadership in education research and policy, curriculum innovation, experiential learning, teacher professional development, mentoring and education intelligence strengthens the essential connection between budgetary inputs, institutional performance, classroom practice and learner outcomes.

We acknowledge the contributions of the World Bank HOPE-GOV Programme and those development partners, civil-society organizations and technical institutions that participated directly in the preparation or review of the Guidelines. Their perspectives helped strengthen the document's attention to evidence, equity, transparency, participation and results.

Finally, we recognize the school leaders, teachers, School-Based Management Committees, community representatives and other education stakeholders whose experience keeps planning grounded in the realities of learners and schools. Their continued participation will be essential to implementation, monitoring, public accountability and the sustained improvement of basic education throughout Enugu State.

Mrs. Ogbodo Stella

Permanent Secretary
Enugu State Ministry of Education

Preface

Effective education-sector management requires more than the preparation of annual expenditure estimates. It requires a disciplined chain from evidence to priority, from priority to costed activity, from appropriation to implementation, and from implementation to verified results. These Guidelines establish that chain for basic education in Enugu State.

The Guidelines are intended for the Ministry of Education, the Enugu State Universal Basic Education Board, Local Government Education Authorities, schools and all officials responsible for planning, budgeting, procurement, implementation, accounting, monitoring and evaluation. They align annual budget preparation with the State Education Sector Operational Plan, the State's medium-term fiscal framework, the World Bank HOPE-GOV Programme-for-Results and the long-term direction established by the Enugu State Education Transformation Plan.

Every proposal must be justified by current, disaggregated and verifiable evidence. Approved Annual School Census data, ENEMS and relevant EMIS records, verified payroll and personnel information, school mapping, learning assessments, infrastructure audits, community demand information and prior-year performance should define needs and guide the prioritisation of investments. Where datasets use different reference dates, classifications or school universes, the differences must be disclosed and reconciled before the figures support fiscal commitments.

The Guidelines also require full-cost planning. Infrastructure proposals must provide for the facilities, equipment, accessibility, maintenance and supervision required to make each investment functional and sustainable. Teacher recruitment must account for salaries, deployment, induction, professional development, mentoring, retention and the recurrent implications of each appointment. Every proposal must therefore explain not only what will be delivered, but also how it will be used, sustained and assessed.

Particular attention is given to teacher quality. Teacher-development investments should build on the State's digital-literacy, Master Teacher, foundational-learning and Experiential Learning Innovator programmes. Future investments should support competency-based induction, the CELI Experiential Learning Institute, school-based practicum, coaching, mentoring, professional portfolios and evidence of improved classroom practice.

Institutional responsibilities are equally clear. The Ministry of Education provides sector leadership, policy coordination, standards and oversight. ENSUBEB and the LGEAs discharge their statutory responsibilities for basic education planning, workforce administration and programme implementation. CELI provides strategic and technical leadership in education research, curriculum innovation, experiential learning, teacher professional development, mentoring and education intelligence. Annual workplans and budgets must reflect these complementary roles and prevent fragmented or duplicative implementation.

These Guidelines should be used throughout the budget cycle—from priority setting and costing to procurement, implementation, expenditure review and performance assessment. Applied consistently, they will ensure that basic education resources respond to verified needs and that every naira invested produces demonstrable and sustainable value for Enugu State's learners, schools and communities.

Assoc. Prof. Hyginus Banko Okibe
Executive Chairman
Enugu State Universal Basic Education Board (ENSUBEB)

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 Enugu 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, Enugu State's fiscal guidelines, and the State's broader development priorities.

The Guideline for Enugu 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.

Priority areas include equitable teacher recruitment and deployment, induction and continuous professional development, foundational learning, experiential pedagogy, learning materials, safe and inclusive infrastructure, digital learning, school leadership, learner welfare and effective maintenance. Teacher-development budgets should build on work already completed—approximately 23,000 teachers trained through three rounds of digital literacy, 200 Master Teachers prepared through the Advanced Digital Literacy Institute, 1,560 English and Mathematics teachers supported through FLIP, and 130 Experiential Learning Innovators—while financing the next phase of structured induction, school-based practicum, coaching, mentoring and evidence-based professional progression.

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 Enugu State.

Ultimately, the effective adoption and consistent application of these guidelines will contribute significantly to improving basic education outcomes in Enugu 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 Enugu State.

ii. Ensure that budgetary allocations are aligned with Enugu 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 Enugu 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 recognise the need to strengthen Enugu State's education system through disciplined planning, sound financial management and coordinated implementation. Meeting them will improve service delivery, accountability and educational outcomes for children across the State.

Chapter 2:

The Basic Education Sector in Enugu State

2.1 A Brief Profile of Enugu State

Enugu State is located in southeastern Nigeria and was created on 27 August 1991 from the former Anambra State. It shares boundaries with Benue and Kogi States to the north, Ebonyi State to the east, Abia State to the south, and Anambra State to the west. The State has 17 Local Government Areas (LGAs), with Enugu serving as the capital and principal administrative, commercial and educational centre.

For education planning and budgeting, current population, school enrolment, teacher, infrastructure and household data should be drawn from the latest approved national census, State school census/EMIS and other official administrative datasets. The data should be disaggregated by LGA, ward, gender, disability, age and other relevant vulnerability categories so that budget allocations respond to actual needs.

Enugu has a long history as a major administrative, educational and commercial centre in southeastern Nigeria. Its economy and livelihoods include public and private services, commerce, agriculture, small and medium enterprises, education, transport and other urban and rural activities. The State's diverse communities and settlement patterns require differentiated approaches to school access, quality, infrastructure and community participation.

The education sector must therefore plan for the needs of urban communities, peri-urban settlements and rural areas, while giving special attention to children who are out of school, learners with disabilities, girls and other groups that may face barriers to participation. This profile should be updated whenever new official State planning or population data become available.

The Basic Education Sector in Enugu State

Enugu State Government has a continuing responsibility to strengthen access to safe, inclusive and quality basic education. Priority interventions may include rehabilitation and construction of classrooms, provision of furniture and learning materials, teacher recruitment and professional development, school leadership support, water and sanitation, digital learning, inclusive education and community mobilization.

The State should use its Education Sector Plan/Operational Plan, annual performance reviews, school census data and community demand information to identify gaps and sequence investments. Development partners and other non-state actors should be mapped so that government-funded activities complement rather than duplicate existing interventions.

Education is a critical driver of social and economic development. The annual budget should therefore translate the State's approved education priorities into costed programmes and projects, with clear outputs, indicators, responsible institutions, implementation timelines and funding sources. This guideline provides the planning and budgeting architecture for that process.

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

Basic Education in Enugu State is managed by multiple stakeholders at state, LGA, school and community levels. The overall responsibility for statewide policy, coordination and standards rests with the State Ministry of Education and its relevant agencies, while the Enugu State Universal Basic Education Board (ENSUBEB) is responsible for the management and implementation of public basic education programmes within its mandate. Local Government Education Authorities (LGEAs), schools, School-Based Management Committees (SBMCs), communities and development partners also contribute to planning and service delivery.

Overall responsibility for basic education policy and sector coordination lies with the Enugu State Ministry of Education and its agencies. Key institutions include:

- **Ministry of Education (MoE):** 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.
- **Enugu State Universal Basic Education Board (ENSUBEB):** The SUBEB is a parastatal under MoE 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. ENSUBEB 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 Enugu 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: The Teaching Service Board, Enugu State Library Board, Science, Technical and Vocational Schools Management Board, Examination Development Centre and other specialized institutions contribute within their respective mandates. Their plans should be coordinated through the Ministry's sector framework and reflected transparently in the budget.
- Enugu Center for Experiential Learning and Innovation (CELI): CELI is the State's strategic institution for education research and policy, curriculum innovation and assessment, experiential learning, teacher professional development, mentoring, digital and future literacies, and education intelligence. In basic education budgeting, CELI should lead the technical design and quality assurance of relevant teacher-development, curriculum and innovation programmes, working under sector leadership and in institutional collaboration with ENSUBEB and the LGEAs. CELI does not replace ENSUBEB's statutory authority for teacher recruitment, deployment, discipline or basic-school administration.

2.2.1 Mandates of Key Organizations in the Basic Education Sector

1. Ministry of Education (MoE)

- **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 (ENSUBEB)

- **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. Teacher distribution should respond to verified school and subject needs, with appropriate provisions for rural, underserved and hard-to-reach communities.
- Teacher development: Implement continuous, competency-based professional learning for teachers, head teachers and education managers. Programmes should be designed and quality-assured through CELI's teacher-development architecture, coordinated with ENSUBEB, and linked to verified needs, school-based practice, mentoring, professional evidence and performance improvement.
- **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 Enugu), 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 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 Operational Plan (SESOP) Team/Unit

- **Sector planning and strategic direction:** Lead the development, review, and periodic updating of the State Education Sector Operational Plan (SESOP) 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 SESOP activities and ensure that the basic education budget MoE and ENSUBEB is derived from SESOP 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 ENSUBEB, LGEAs, CELI and development partners to analyze enrolment, teacher supply and deployment, infrastructure, learning outcomes, professional-development participation and implementation performance. Use validated evidence to guide priorities, costing and resource allocation.

- Stakeholder coordination: Facilitate consultations with MDAs, LGEAs, SBMCs, communities, development partners and civil society so that the SESOP reflects sector realities, particularly the needs of underserved communities and vulnerable learners.
- **Monitoring and performance tracking:** Develop annual sector performance indicators and lead the monitoring of SESOP 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 SESOP 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

Enugu 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. Enugu State domesticated this by establishing its State UBE Board via the Enugu 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 Enugu 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. Enugu State, like others, accesses UBEC funds annually by providing counterpart contributions, and these funds are critical for infrastructure, instructional materials, and innovative programs.

Enugu State has demonstrated a strong commitment to rebuilding public confidence in education and positioning the sector as a foundation for social, technological and economic transformation. The State's priorities extend beyond access and infrastructure to learning quality, safety, psychosocial support, inclusion, digital capability, experiential learning and accountable service delivery. These Guidelines provide the budgeting discipline required to connect those priorities to realistic costs, implementable workplans and measurable results.

Key challenges that should inform budgeting include:

- **Access and Enrollment:** Out-of-school children, irregular attendance and transition challenges should be identified using current data. Particular attention should be given to rural and underserved communities, children with disabilities and other vulnerable learners.
- **Gender Disparities:** Budget proposals should address barriers affecting girls and boys, use sex-disaggregated data and support interventions that improve equitable participation, retention and learning outcomes.
- **Infrastructure Deficits:** School facilities require regular assessment for classrooms, furniture, water, sanitation, electricity, safety, accessibility and maintenance. Investment priorities should be based on verified needs and realistic implementation capacity.
- **Teacher Availability and Quality:** The State should use current EMIS and payroll data to identify teacher shortages, subject gaps, deployment imbalances and professional-development needs. Recruitment, deployment and training should be linked to verified school-level demand and affordability.
- **Data and Planning Capacity:** Reliable EMIS, school census, financial and programme data are essential for evidence-based budgeting. Data systems should be strengthened at State, LGA and school levels, with clear responsibilities for collection, validation, analysis and use.
- **Resource Constraints and Funding:** Basic education demands compete for limited public resources. Budget proposals should therefore remain within approved ceilings, prioritize high-impact interventions, capture counterpart-funding obligations and identify all anticipated funding sources, including State funds, UBEC resources and development-partner contributions.

- **School Safety and Resilience:** Planning should incorporate safe-school measures, disaster-risk reduction, emergency preparedness, accessibility and continuity-of-learning arrangements appropriate to local risks. Security and safeguarding considerations should be integrated into infrastructure, transport, supervision and community-engagement plans.

Overall, the Enugu State basic education budget should respond to verified needs while balancing access, quality, equity, resilience and value for money. Annual performance reviews should identify what worked, what did not, and what should be changed in the next planning cycle.

The State should maintain a current evidence base showing enrolment, teacher supply, school condition, learning outcomes, financing and implementation performance by LGA. This evidence should directly inform the prioritization and costing procedures set out in later chapters.

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

A clear vision, mission and set of values provide the basis for prioritization and accountability. The statements below should guide budget choices across the basic education sector and ensure that annual allocations remain connected to the State's long-term transformation objectives.

2.4.1 Vision

To build an inclusive, resilient and experiential basic education system that develops the capabilities of every child and supports Enugu State's transition to a knowledge-driven, productive and sustainable economy.

2.4.2 Mission

To provide equitable access to safe, high-quality basic education by combining foundational learning, experiential pedagogy, capable and continuously supported teachers, appropriate technology, inclusive learning environments, reliable education intelligence and accountable public administration.

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 Enugu to ensure that interventions are culturally appropriate and meet real needs.

These core values will guide the conduct of all stakeholders as Enugu 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 Enugu 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 Enugu State, as in other Nigerian states, the budgeting process follows a yearly cycle with clearly defined stages and timelines.

Typically, the Enugu 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 the State Education Sector Operational Plan (SESOP) (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 Enugu 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 Enugu State

The following key principles guide the preparation of the Enugu 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 Enugu State's development plan and the State Education Sector Operational Plan (SESOP) 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 Enugu this means the MoE, ENSUBEB, 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. Enugu 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, Enugu 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 Enugu 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 MoE and ENSUBEB, 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 Enugu 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, MoE and ENSUBEB 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.

Chapter 4:

Annual Budget Preparation

4.1 Overview of Annual Basic Education Budget Preparation

Annual budget preparation is the process by which the Enugu State Ministry of Education and its agencies—primarily the Enugu State Universal Basic Education Board (ENSUBEB)—develop detailed estimates of revenues and expenditures for the upcoming fiscal year. This process is conducted strictly within the framework provided by the State's Annual Budget Call Circular, the Medium-Term Expenditure Framework (MTEF), and medium-term plans such as the Enugu State Education Sector Operational Plan (SESOP).

For the basic education sector, budget preparation involves translating the consolidated basic education workplan into specific budget line items categorized under appropriate administrative, economic, functional, programme, fund, and geographic codes as defined by the National Chart of Accounts (NCOA).

The primary deliverable of this stage is the Basic Education Budget Proposal. This comprehensive document encompasses both Recurrent Expenditure (personnel and overhead expenses) and Capital Expenditure (classroom construction, school rehabilitation, procurement, and strategic basic education programmes). The process formally commences upon the official issuance and distribution of the Annual Budget Call Circular by the Ministry of Budget and Planning.

4.2 Issuance of Annual Budget Call Circular

The Annual Budget Call Circular is an official administrative directive issued by the Ministry of Budget and Planning (MoBP) to all State Ministries, Departments, and Agencies (MDAs) to initiate the formal preparation of annual budget estimates. The circular sets out the macroeconomic parameters, fiscal policy thrusts, and procedural guidelines governing the preparation of budget proposals.

The Budget Call Circular provides critical parameters and directives, including:

- **Macroeconomic and Fiscal Outlook:** A summary of the State's projected revenue profile, macroeconomic assumptions, and fiscal envelope for the upcoming year.

- **Sector Expenditure Ceilings:** Absolute financial limits assigned to the education sector, specifying multi-year spending ceilings for both recurrent and capital expenditures for the Ministry of Education and ENSUBEB.
- **Policy Priorities and Direction:** The core policy directives of the State Government, emphasizing alignment with the Enugu State Development Framework, SESOP, and Sustainable Development Goal 4 (SDG 4).
- **Ongoing Projects Prioritization:** Clear instructions prioritizing the completion and funding of ongoing capital projects over new initiatives to prevent project abandonment.
- **Budget Classification and Coding:** Mandatory guidelines requiring complete alignment with the National Chart of Accounts (NCOA) across all six segments (Administrative, Economic, Functional, Programme, Fund, and Geographic).
- **Submission Deadlines and Schedules:** A detailed timetable governing the internal preparation, technical review, bilateral defense sessions, and final consolidation of budget proposals.

Upon receipt of the Budget Call Circular, the leadership of the basic education sector must internalize its constraints and begin down-scaling planned interventions to fit within the designated fiscal ceilings.

4.3 Guidelines for Preparation of Basic Education Budget Proposals Institutional Steps

1. **Constitute the Sector Budget Committee:** A Sector Budget Subcommittee must be formally established, chaired by the Permanent Secretary or Executive Chairman of ENSUBEB, and comprising Heads of Planning, Finance, Works, School Services, and Quality Assurance.
2. **Internal Distribution of Guidance:** The Budget Call Circular and internal guidelines must be distributed across all internal departments, units, and Local Government Education Authorities (LGEAs) alongside approved budget templates.
3. **Alignment with Strategic Plans:** Submissions must be filtered and selected exclusively from the approved State Education Sector Operational Plan (SESOP) and annual consolidated workplan.

Stakeholder Coordination

- **Cross-MDA Alignment:** Coordinated planning must take place with intersecting MDAs (e.g., Ministry of Works, Ministry of Water Resources, Ministry of Health) to align school infrastructure, WASH, and health interventions.
- **Community Input:** Priority rankings must incorporate inputs gathered from Local Government Education Authorities (LGEAs) and School-Based Management Committees (SBMCs) through Community Charters of Demand (CCDs).
- **Development Partner Alignment:** Anticipated donor interventions, federal matching grants (such as UBEC matching grants), and non-governmental contributions must be captured to ensure alignment and prevent duplicate budgeting.

Preparation and Review of Estimates

- **Application of Standard Templates:** Budget estimates must be compiled using standardized templates detailing item descriptions, NCOA codes, unit costs, quantities, and totals.
- **Capital Costing and Appraisal:** Every capital project submission must be supported by a technical project appraisal sheet, bills of quantities, and clear multi-year financial phasing.
- **Recurrent Cost Implications:** Submissions for capital projects (e.g., establishing new basic schools) must explicitly calculate and attach the corresponding recurrent cost implications, such as personnel salaries and ongoing maintenance costs.

Budget Classification and Compliance

All line items must strictly comply with the multi-dimensional National Chart of Accounts (NCOA) structure. Projects must be assigned accurate geographic codes down to the ward level to enable geotagging and physical tracking.

Submission

The compiled and prioritized proposal must be formally signed off by the Permanent Secretary or Executive Chairman and submitted in both hard copy and electronic formats to the Ministry of Budget and Planning by the stipulated deadline.

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

Step	Phase / Activity	Primary Action Required	Responsible Entity
1	Receipt & Review of Call Circular	Analyze spending ceilings, macro parameters, and submission timelines.	Budget Committee
2	Internal Guidance Issuance	Issue internal calls and standardized templates to departments and LGEAs.	Planning Dept / ENSUBEB
3	Draft Proposal Compilation	Collate recurrent demands and SESOP-derived capital project submissions.	Internal Units / LGEAs
4	Project Prioritization	Apply standard scoring criteria to rank capital projects within assigned ceilings.	Budget Committee
5	Technical Costing Verification	Apply standard unit rates and calculate recurrent implications of capital items.	Works Dept / Finance
6	Final Draft Review & Approval	Review consolidated proposal and obtain executive sign-off.	Executive Chairman / Perm Sec
7	Official Submission	Transmit final proposal in required digital and hard formats to MoBP.	Planning Directorate

4.4 Technical Support for Budget Preparation

To maintain high standards of accuracy, fiscal discipline, and compliance with modern Public Financial Management (PFM) standards, technical support is made available to basic education budget teams throughout the preparation phase.

- **Help Desk and Help Sheets:** The Ministry of Budget and Planning provides designated sector analysts to offer continuous technical assistance, clarify circular instructions, and assist with chart-of-accounts mapping.
- **Capacity Building Workshops:** Targeted training sessions are conducted for budget officers, financial controllers, and planners covering the use of electronic budget software, project costing tools, and MTEF alignment.
- **UBEC Strategy Alignment:** Dedicated technical sessions are held with UBEC desk officers and ENSUBEB teams to ensure that federal matching grant requirements are fully harmonized with state counterpart funds in the budget proposal.

4.5 Review of the Budget Proposal and Bilateral Discussion

4.5.1 Internal Review by MoBP

Upon receiving the basic education budget proposal, the Ministry of Budget and Planning undertakes an intensive technical review to verify:

- Strict adherence to approved expenditure ceilings for both recurrent and capital votes.
- Correct application of NCOA classification and account coding across all segments.
- Inclusion of necessary project appraisals, bills of quantities, and clear justifications for new capital proposals.
- Prioritization of ongoing projects over new capital interventions.
- Alignment of proposals with the SESOP, State Development Plan, and revenue forecasts.

4.5.2 Bilateral Discussion / Budget Defense

Bilateral budget hearings are formally convened, bringing together officials from the Ministry of Budget and Planning, Ministry of Finance, Enugu State Universal Basic Education Board (ENSUBEB), and the Ministry of Education. During these sessions:

- Basic education leadership presents and justifies their draft estimates using empirical data, student enrolment trends, and school mapping evidence.
- Discussions focus on resolving variances, eliminating unjustified line items, and ensuring cost-effectiveness.
- Strategic negotiations occur to protect funding for critical interventions, such as school infrastructure rehabilitation, instructional materials, and counterpart commitments.

4.5.3 Outcomes of the Bilateral Session

Following the completion of bilateral discussions, formal feedback is issued outlining agreed-upon modifications, line-item adjustments, and cost reductions. The education sector budget team revises the submission to incorporate these decisions and submits a final, adjusted draft to the MoBP within the specified timeframe.

4.5.4 Note on Legislative Defense

While bilateral discussions occur within the Executive arm, they serve as preparation for the formal budget defense before the Enugu State House of Assembly Committee on Education and Appropriations. A well-costed, transparent, and evidence-backed proposal ensures smooth legislative review and approval.

4.6 Completion and Consolidation of Annual Basic Education Budget

Following the final approval of the bilateral defense outcomes, the basic education budget is integrated into the consolidated Draft State Appropriation Bill by the Ministry of Budget and Planning.

The consolidated budget undergoes the following formal steps:

1. **Executive Council Approval:** The complete state draft budget is presented to the Executive Council for final review, adoption, and authorization.
2. **Legislative Presentation:** The Governor formally presents the Appropriation Bill to the Enugu State House of Assembly for legislative deliberation, committee oversight, and passage.
3. **Enactment and Publication:** Upon passage by the House of Assembly, the Governor assents to the Appropriation Law. The approved basic education budget is subsequently published and made available to all implementing units and public stakeholders.

Chapter 5:

Guidelines for Project Prioritization and Costing

5.0 General Guidelines for Prioritization and Costing

Resource constraints make it impossible to execute all identified basic education needs simultaneously. Capital project selection must be guided by objective, transparent, and standardized prioritization criteria to maximize educational impact.

Core principles governing project selection include:

- **Direct Strategic Linkage:** Every proposed capital project must directly support the strategic goals established in the Enugu State Education Sector Operational Plan (SESOP) and State Development Framework.
- **Priority for Ongoing Projects:** Projects currently under construction or requiring final completion fees must be allocated full funding before new capital projects are considered.
- **Emphasis on Core Development Capital:** Preference is given to core basic education delivery projects (e.g., classroom construction, WASH facilities, learning aids) over administrative infrastructure (e.g., office renovations, staff vehicles).
- **Definitive Scope and Geotagging:** Capital entries must possess clear, non-ambiguous specifications, exact locations (LGA, Ward, and Community), and complete technical assessments.

5.1 Guideline for Basic Education Project Prioritization

To remove arbitrariness, basic education capital projects must be evaluated and ranked using a multi-criteria scoring model. Projects are evaluated across key criteria, awarded points based on pre-defined weightings, and prioritized according to their total score until the allocated capital budget ceiling is reached.

Prioritization Scoring Criteria

1. **Strategic Alignment (Weight: High):**
   - High contribution to access, equity, or learning outcomes: **3 Points**
   - Moderate contribution to sector targets: **2 Points**
   - Low indirect contribution: **1 Point**
   - No direct strategic contribution: **0 Points**
2. **Project Implementation Status (Weight: High):**
   - Ongoing project (> 50% physical completion): **3 Points**
   - Ongoing project (< 50% physical completion): **2 Points**
   - New critical intervention meeting urgent safety/access needs: **1 Point**
   - New non-urgent project: **0 Points**
3. **Execution Timeline (Weight: Medium):**
   - Full completion achievable within 1 fiscal year: **2 Points**
   - Completion requires multi-year phasing (2–3 years): **1 Point**
   - Execution timeline exceeds 3 years: **0 Points**
4. **Geographic Equity & Need (Weight: Medium):**
   - Located in severely underserved, rural, or hard-to-reach area: **2 Points**
   - Located in moderately served area: **1 Point**
   - Located in fully equipped urban center: **0 Points**

5.2 Guideline for Realistic Basic Education Project Costing

Realistic costing prevents budget distortions, funding shortfalls, and contract abandonments. All budget estimates must reflect prevailing market conditions, statutory rates, and verified technical unit costs.

5.2.1 Personnel Expenditure Costing

Personnel estimates must be derived using an automated, bottom-up approach based on the verified nominal roll:

- **Nominal Roll Verification:** Personnel costs must be calculated using verified payroll data from the state's Integrated Personnel and Payroll Information System (IPPIS).
- **Statutory Grade Increments:** Account for step increments, mandatory promotions, and approved advancements scheduled for the budget year.

- **Approved Recruitment:** Cost projections for new teaching or administrative personnel must only be included if explicit, written authorization has been granted by the Governor or relevant state authority.
- **Attrition Deductions:** Adjust calculations downwards to reflect anticipated staff retirements, resignations, and transfers during the year.

5.2.2 Overhead and Other Recurrent Costing

Overhead estimates must be backed by activity-based costing methods:

- **Unit-Based Activity Costing:** Overhead demands (e.g., school inspections, teacher training workshops) must be calculated on a unit-cost basis (e.g., cost per inspector per trip $\times$ total planned trips).
- **Historical Expenditure Trend:** Baseline operational expenses must be evaluated against actual historical spending patterns rather than relying on arbitrary percentage increases.
- **Inflation and Rate Adjustments:** Documented market price fluctuations for fuel, utilities, printing, and maintenance must be factored into unit cost models.

5.2.3 Capital Project Costing

Capital project estimates require engineering sign-offs and rigorous market verification:

- **Standardized Rate Schedules:** Standardized unit costs approved by the Ministry of Works and ENSUBEB engineering departments (e.g., cost per m^2 of construction, cost per double-seater desk) must be applied across all capital estimates.
- **Comprehensive Project Scope:** Project bills of quantities must cover all components necessary to make the facility fully operational, including furniture, WASH infrastructure, perimeter fencing, and land preparation.
- **Location Variance Adjustment:** Capital unit rates for projects in remote or difficult terrain must incorporate adjusted transport and logistics factors.
- **Multi-Year Phasing Plans:** Capital projects spanning multiple fiscal years must explicitly detail total project cost alongside annual funding installments.

Chapter 6:

Budget Implementation and Execution

6.1 Pre-Implementation Activities

6.1.1 Budget Profiling

Budget profiling translates the annual approved budget into a time-phased expenditure plan (monthly and quarterly) covering personnel, overheads, and capital projects.

The primary objectives of profiling are to ensure cash flow alignment, facilitate the State Cash Management Committee's work, and prevent liquidity constraints during project execution.

Profiling guidelines require MDAs to:

- Phase personnel expenditures evenly across 12 months, accounting for known recruitment dates.
- Align overhead profiling with seasonal academic schedules (e.g., examination costs, term-based school monitoring).
- Schedule capital payments based on realistic procurement cycles, contractor milestone completions, and dry-season construction windows.

The completed basic education budget profile is submitted to the Ministry of Budget and Planning for consolidation into the State Annual Cash Plan within 30 days of Appropriation Law enactment.

6.1.2 Capital Work Planning Guidelines

To ensure smooth execution of approved infrastructure interventions, a comprehensive Capital Work Plan must be developed prior to funds release.

Key components of the Capital Work Plan include:

- **Project Execution Timelines:** Detailed Gantt charts tracking milestones from site handover to technical commissioning.

- **Site Readiness and Clearances:** Verification of land ownership, community approvals, and preliminary site assessments before contract award.
- **Resource and Supervision Allocation:** Assignment of qualified project engineers, inspectors, and LGEA supervisory teams to specific project sites.
- **Risk Management Plan:** Strategy addressing potential delays caused by weather, material price volatility, or field-level operational challenges.

6.1.3 Procurement Planning

All basic education procurement activities must comply with the Enugu State Public Procurement Law. A master Procurement Plan must be finalized immediately following budget approval.

Procurement planning steps include:

1. **Consolidation of Requirements:** Grouping related capital items into manageable, standardized procurement lots to maximize economies of scale.
2. **Method Selection:** Assigning appropriate procurement methods (e.g., Open Competitive Bidding, National Competitive Bidding, or Restricted Bidding) based on statutory threshold limits.
3. **Procurement Timetable:** Establishing definitive dates for tender advertisement, bid opening, technical evaluation, award, and contract signing.
4. **BPP Compliance:** Securing necessary "No Objections" and approvals from the Bureau of Public Procurement (BPP) prior to contract execution.

6.2 Project Implementation

Project implementation represents the active phase of executing planned interventions, utilizing resources, and managing operational workflows.

Key implementation workflows involve:

- **Funds Release Management:** Requisitioning funds based on approved quarterly warrants and cash allocation schedules issued by the Ministry of Finance.

- **Supervision and Quality Assurance:** Conducting mandatory field supervision, technical quality checks, and milestone verifications before issuing payment certificates for capital works.
- **Community and SBMC Engagement:** Involving local School-Based Management Committees in site monitoring to foster community ownership and ensure quality delivery.
- Programme Execution: Deliver approved teacher-development, foundational-learning, experiential-learning, inclusive-education and learning-material interventions according to costed workplans, quality standards and implementation schedules. Teacher programmes should include defined competencies, participant and school selection criteria, supervised practice, mentoring, completion evidence and post-training classroom follow-up.

6.3 Expenditure Recording and Accounting

Strict financial record-keeping ensures accountability, prevents funds diversion, and guarantees compliance with financial regulations.

Mandatory financial management practices include:

- **Maintenance of Vote Books:** Real-time recording of all commitments, authorizations, and actual disbursements in designated departmental Vote Books to prevent over-expenditure.
- **IPSAS Accrual Accounting:** Processing and recording all transactions in strict compliance with International Public Sector Accounting Standards (IPSAS) and NCOA chart structures.
- **Bank Reconciliation:** Preparing monthly bank reconciliation statements for all operational, project, and matching-grant accounts.
- **Supporting Documentation:** Ensuring all disbursements are backed by valid payment vouchers, inspection certificates, stores receipt vouchers, and tax deductions.
- **Internal Audit Controls:** Subjecting all expenditure requisitions to pre-payment audits by designated internal audit units.

Chapter 7:

Budget Performance Review, Monitoring, and Evaluation

7.1 Conducting Basic Education Expenditure Review and Appraisal

The Basic Education Expenditure Review (BER) is an annual assessment evaluating financial execution rates, allocation efficiency, and operational achievements.

Core components of the review process:

- **Financial Execution Analysis:** Comparing actual disbursements against budget estimates across categories to establish absorption capacity and identify release bottlenecks.
- Output Performance Appraisal: Compare verified physical and programme outputs—such as classrooms completed, materials delivered, teachers completing defined professional-development requirements, mentoring cycles delivered and schools receiving follow-up support—against approved targets. Attendance at a workshop should not, by itself, be reported as evidence of improved teaching practice.
- **Value-for-Money (VfM) Assessment:** Evaluating economy, efficiency, and effectiveness in resource utilization across projects.
- **Reporting:** Publishing the annual Basic Education Expenditure Review Report to inform policy adjustments and feed into the upcoming budget preparation cycle.

7.1.1 Performance Monitoring and Review Framework

The sector performance monitoring framework operates across four distinct levels:

Performance Level	Focus Area	Sample Key Performance Indicators (KPIs)	Primary Data Source
Input	Financial & Material Resources	% of allocated budget released; Timeliness of fund disbursements.	Financial Records / Vote Books
Output	Direct Project Deliverables	Classrooms constructed; Desks supplied; Teachers trained.	M&E Inspection Reports / EMIS
Outcome	Short-to-Medium Term Impact	Gross/Net Enrolment Rate; Pupil-Teacher Ratio; Gender Parity Index.	Annual School Census (ASC) / Surveys

Performance Level	Focus Area	Sample Key Performance Indicators (KPIs)	Primary Data Source
Impact	Long-Term Sector Transformation	Basic Education Literacy Rate; Completion Rate; Transition Rate to Secondary.	Household Surveys / National Data

7.2 Monitoring and Evaluation of the Basic Education Budget M&E Processes and Methodologies

- **Routine Joint Field Monitoring:** Conducting quarterly, cross-departmental monitoring visits involving ENSUBEB, Ministry of Education, MoBP, and Civil Society Representatives to physically verify project quality and progress.
- **Third-Party Monitoring:** Engaging independent monitoring bodies and community SBMCs to provide unbiased feedback on project delivery.
- Data-Driven ENEMS/EMIS Integration: Record validated school, workforce, professional-development, financial and implementation evidence in the State's education intelligence architecture so that sector leaders can connect expenditure to outputs and, progressively, to learning outcomes.
- **Mid-Term and Ex-Post Evaluations:** Commissioning formal evaluations for major capital initiatives to assess long-term sustainability and educational impact.

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

Key roles and institutional responsibilities:

- **Ministry of Education & ENSUBEB Leadership:** Oversee the performance review process, approve sector M&E reports, and ensure policy alignment.
- **Department of Planning, Research & Statistics (DPRS):** Leads data collection, aggregates performance indicators, coordinates EMIS, and compiles performance reports.
- **Ministry of Budget and Planning (MoBP):** Conducts state-level oversight, reviews sector performance reports, and adjusts multi-year fiscal envelopes based on performance.
- **Local Government Education Authorities (LGEAs):** Responsible for field-level monitoring, collecting primary school data, and supporting SBMC oversight.

- **Civil Society Organizations (CSOs) & SBMCs:** Provide independent community-level monitoring, verify grassroots project delivery, and participate in budget review townhalls.

Conclusion

These Guidelines establish the discipline required to convert Enugu State's education vision into funded, implementable and measurable annual action. Their effectiveness will depend on consistent use of validated data, realistic full-cost estimates, transparent prioritization, timely procurement and releases, clear institutional ownership, rigorous implementation, and honest performance review.

Basic education budgeting must now move beyond counting inputs. Infrastructure must be connected to enrolment, staffing, maintenance and utilization. Teacher recruitment must be connected to verified vacancies, equitable deployment, induction and retention. Professional-development expenditure must be connected to defined competencies, school-based practice, mentoring and evidence of classroom application. Digital investment must be connected to access, curriculum use, technical support and learning.

The Ministry of Education will provide sector leadership and coordination; ENSUBEB and the LGEAs will discharge their statutory responsibilities for basic education planning and implementation; and CELI will provide strategic and technical leadership in research, curriculum innovation, experiential learning, teacher professional development, mentoring and education intelligence. Applied together, these Guidelines will strengthen fiscal credibility, institutional accountability and the State's capacity to ensure that every naira invested in basic education produces demonstrable value for learners, communities and Enugu State's long-term transformation.

Operational Annexes and Templates

IMPLEMENTATION EDITION

These annexes operationalize the Guidelines. All dates, ceilings, codes, unit costs and institutional assignments must be updated for each Enugu State budget cycle and approved through the applicable State process.

Annex 1: Consolidated Budget Calendar

Activity	Responsible Institution	Required Output	Indicative Timing	Approval/Dependency	Status
Prior-year expenditure and performance review					
Issue sector planning guidance					
Update SESOP priorities					
LGA/school needs submission					
Issue Budget Call Circular					
Confirm sector ceiling					
Prepare MDA proposals					
Technical costing review					
Sector prioritisation					
Internal executive approval					
Submit to MoBP					
Bilateral budget discussion					
Legislative defence					
Approved workplan and procurement plan					

Annex 2A: Project Prioritization Template

Define and approve the scoring rubric before use. Retain completed score sheets as budget evidence.

Project Code	Project/Location	Strategic Alignment	Need/Equity	Readiness	Completion/Continuity	Learning Impact	Total Score	Rank

Annex 2B: Project Costing Template

Project Code	Item/Description	Unit	Quantity	Unit Cost	Total Cost	Rate Source/Date	Recurrent Implication

Annex 3: Prioritized and Costed Project Summary

Ran k	Project Code	Project/Location	Scor e	Total Cost	Funding Source	Year/Phase	Decision

Annex 4: Multi-Year Capital Expenditure Projection

Programme/Project	Total Project Cost	Prior Expenditure	Budget Year	Year +1	Year +2	Balance	Complet ion Date

Annex 5: MDA Annual Workplan

Activity/Project	Location	Budget	Start	Completion	Quarterly Milestones	Output/Indicator	Responsible Officer	Risk/Mitigation

Annex 6: Monthly/Quarterly Budget Performance Report

Programme/ Project	Approved Budget	Release	Actual Expenditure	Financial Performance %	Output Target	Actual Output	Variance/Explanation	Corrective Action

Annex 7: Community Education Demand Submission

LGA/Ward/ Community	School/Beneficiaries	Priority Need	Evidence	Proposed Response	Community Contribution	Validation	Disposition

Annex 8: Teacher Professional Development Budget and Results Template

Use for CELI-led or quality-assured teacher-development programmes implemented in institutional collaboration with ENSUBEB.

Programme/ Cohort	Verified Need	Teachers	Competencies	Unit Cost	Total Cost	Practicum/Mentoring	Completion Evidence	Classroom Follow-Up

Guideline Review and Amendment Procedure

The Ministry of Education shall review these Guidelines at least once every three years, or earlier when there is a material change in public financial management rules, education policy, institutional responsibilities, DLI requirements or the State's planning architecture. The Permanent Secretary should coordinate the review with the Ministry of Budget and Planning, ENSUBEB, relevant education institutions, CELI, LGEAs and stakeholder representatives. All amendments should be formally approved, version-controlled and communicated to implementing officers.