



**CROSS RIVER STATE GOVERNMENT**

**GUIDELINES FOR PREPARATION**

**OF WORK PLAN AND BUDGET**

**FOR**

**BASIC EDUCATION**

**2025**

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## FOREWORD

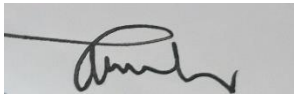
The approved guidelines for the preparation of the work plan and budget document for basic education in Cross River State serves as a comprehensive and essential tool for ensuring the effective and transparent planning, allocation, and utilization of resources within the basic education sector in our state.

The Cross River State Government recognizes that education is the foundation of development, and our commitment to providing quality education for all remains unwavering. The preparation of an efficient work plan and budget is crucial in achieving the set goals for the education sector, and it is imperative that these plans are developed with careful consideration of the needs of our students, teachers, and educational institutions.

These guidelines have been developed with input from various stakeholders, including educators, policymakers, and financial experts, to ensure that they reflect the realities and aspirations of our state. By following these guidelines, we can ensure that resources are allocated in a way that is both effective and equitable, supporting the delivery of quality education services to all children in Cross River State.

I encourage all relevant officials and institutions to adhere strictly to these guidelines as we strive towards building an educational system that empowers our future generations and drives the sustainable development of Cross River State.

I am confident that through a shared commitment to the successful implementation of this budget framework, we will continue to make great strides in the education sector, ultimately fostering an environment where every child in Cross River State has access to quality, inclusive, and equitable education.



**Otu, Otu-ita**  
Special Adviser on Budget  
Cross River State

## Preface

The preparation of an effective work plan and budget document for basic education is a fundamental process that ensures transparency, accountability, and the successful implementation of educational programs in Cross River State. As we continue to strive towards excellence in our education sector, the guidelines outlined in this document are intended to provide a comprehensive framework for planning, budgeting, and managing resources for basic education.

The development of these guidelines has been a collaborative effort, involving experts, educators, and stakeholders who understand the intricacies of education administration at the grassroots level. They are designed to assist all relevant agencies, local government authorities, and educational institutions in aligning their efforts with the State Government's vision of providing quality education for all children.

The purpose of this document is to ensure that work plans and budgets for basic education are structured in a way that maximizes resources, minimizes inefficiencies, and targets the specific needs of our schools and communities. In addition, these guidelines are aimed at fostering a participatory approach to planning, where key stakeholders—including teachers, parents, and community leaders—play an active role in shaping the educational priorities of the state.

Through these approved guidelines, we aim to achieve the following objectives:

1. **Effective Planning and Resource Allocation:** To ensure that available resources are directed towards the most pressing educational needs, enhancing the quality and accessibility of basic education.
2. **Accountability and Transparency:** To establish clear procedures for monitoring and evaluating the implementation of the work plan and budget, thereby holding stakeholders accountable for the use of public funds.
3. **Improved Educational Outcomes:** To guide the development of programs and initiatives that will positively impact the learning experiences of students and contribute to the overall development of our educational system.

As the Commissioner for Education, I urge all stakeholders in the basic education sector to adhere strictly to these guidelines and to use them as a tool for planning and decision-making. We must work collectively to ensure that the educational needs of our children are met and that every child in Cross River State has access to a quality education.

In closing, the successful implementation of these guidelines will not only enhance the quality of basic education in Cross River State but will also contribute significantly to the state's broader educational goals. Together, we can achieve a more vibrant and sustainable education system that prepares our children for the challenges and opportunities of the future.



**Bar. Francis A. Oyije (FICMC)**  
**Permanent Secretary**  
**for: Commissioner for Education**

## Chapter 1: Introduction

The process of budget preparation and work plan development for basic education in Cross River State is vital for ensuring effective and efficient resource allocation for the educational sector. The guidelines set out a clear framework to help educational stakeholders, including the state government, school administrators, and education planners, prioritize key areas, allocate resources judiciously, and align the educational goals with the overall state development plans.

These guidelines focus on creating a robust and transparent budgeting system that supports the delivery of quality education to all children within the state, particularly at the primary and junior secondary school levels. They emphasize the importance of proper planning, tracking, and evaluation to ensure that the allocated funds are used effectively to improve infrastructure, learning outcomes, teacher development, and educational access.

The preparation of the budget and work plan follows a structured process that involves stakeholder consultations, data collection, needs assessment, and prioritization of educational programs. By aligning financial resources with the key objectives of the education sector, the guidelines aim to foster sustainable development, improve accountability, and guarantee that the education system remains responsive to the needs of students, teachers, and the wider community.

The work plan also outlines specific action steps, timelines, and performance indicators to track progress, ensuring that the objectives set out in the budget are met within the specified period. Through these comprehensive measures, Cross River State aims to enhance educational quality and ensure that resources are directed toward high-impact projects that contribute to the long-term development of its education system.

### Objectives of the Guidelines

The objective of the guidelines for budget preparation and work plan for basic education in Cross River State aims at ensuring effective and efficient allocation and management of resources to improve the quality of basic education.

Specific objectives include:

1. **Ensuring Financial Accountability:** The guidelines are designed to promote transparency and accountability in the budgeting process. They provide a framework for the allocation of funds and tracking of expenditures to ensure that resources are used appropriately and in line with the set educational goals.
2. **Aligning with National and State Educational Policies:** The guidelines ensure that the state's budget and work plan align with national educational policies and goals. This helps ensure that the state's education sector contributes to national educational targets and complies with federal regulations and guidelines.
3. **Optimizing Resource Allocation:** The objective is to ensure that the budget effectively addresses the needs of the education sector, including infrastructure, staffing, curriculum development, and learning materials. It aims to prioritize areas of need based on the available financial resources.
4. **Improving Quality of Education:** Through strategic planning and budgeting, the guidelines aim to

allocate funds to improve the quality of education at the primary and junior secondary levels. This includes enhancing teacher training, providing teaching materials, and ensuring safe and conducive learning environments.

5. **Monitoring and Evaluation:** The guidelines are meant to provide a clear plan for monitoring and evaluating the implementation of the budget. This ensures that educational projects and programs are being carried out as planned and that necessary adjustments can be made to achieve desired outcomes.
6. **Promoting Stakeholder Engagement:** By involving relevant stakeholders (e.g., school administrators, teachers, parents, and local communities), the guidelines encourage participation and feedback in the budget preparation and implementation process, fostering a sense of ownership and responsibility for education.
7. **Supporting Sustainable Development:** The work plan and budget guidelines also aim to integrate sustainable practices in education, such as promoting environmental education, use of local resources, and long-term planning for infrastructure and teacher development.

In sum, the guidelines aim to ensure a structured and effective approach to budgeting and planning in basic education, contributing to the achievement of the state's educational goals.

## Chapter 2: The Basic Education Sector in Cross River State

### 2.1. A Brief Profile of Cross River State

Cross River State is in the south-south region of Nigeria. It is known for its rich cultural heritage, diverse ethnic groups, and stunning natural landscapes. Here's a brief profile of the state:

- Capital: Calabar
- Geography: Cross River State is bordered by the Atlantic Ocean to the south, Cameroon to the east, Benue State to the north, and Ebonyi and Abia States to the west. The state is known for its tropical rainforests, scenic hills, and the famous Cross River National Park.
- Population: Approximately 4.5 million (as of the last census).
- Ethnic Groups: The state is home to various ethnic groups, including the Efik, Ejagham, Bekwarra, and Boki, Yala and others.
- Economy: Cross River's economy is mainly driven by agriculture (cocoa, palm oil, yams, and cassava), tourism, and oil. The state also has a growing industrial sector.
- Tourist Attractions: The state boasts several tourist sites, such as:
  - Obudu Mountain Resort: A popular tourist destination with cable cars, water parks, and breathtaking views.
  - Calabar Carnival: Known as the "African Biggest Street Party," it is held annually in Calabar and attracts international tourists.
  - Afi Mountain Wildlife Sanctuary: Home to endangered species like the Cross River gorilla.
- Historical Significance: Calabar was once a major center of the slave trade, and the region has significant colonial-era buildings, especially in the city of Calabar.

Cross River State remains a key cultural and tourist hub in Nigeria, offering visitors a mix of nature, culture, and history.

Overview of the Institutional Structure for Basic Education in Cross River State.

The institutional framework for basic education in Cross River State encompasses several levels, authorities, and agencies, all working together to deliver effective education services to students. Here is an overview of the institutional structure for basic education in the state:

### State Ministry of Education

The Ministry of Education in Cross River State is the primary government body responsible for overseeing and implementing educational policies and programs across the state. The ministry ensures the development and administration of educational systems from the primary to secondary levels. It provides necessary support, resources, and supervision for schools in the state.

#### Key Responsibilities:

- Policy formulation and implementation.
- Curriculum development and distribution.
- Teachers' training and professional development.
- Allocation of funds for educational projects and infrastructure.
- Monitoring and evaluation of educational outcomes.

### State Universal Basic Education Board (SUBEB)

Cross River State has the State Universal Basic Education Board (SUBEB), which is a critical body for managing and supervising basic education in the state. It operates under the Federal Government's Universal Basic Education Commission (UBEC) guidelines and is responsible for the development, coordination, and delivery of basic education.

#### Key Functions of SUBEB:

- Management of primary schools (Public Primary Schools).
- Implementation of national education policies at the grassroots level.
- Supervision and monitoring of school activities.
- Ensuring effective teaching and learning.
- Provision of teaching materials, infrastructure, and facilities.
- Organizing workshops and training programs for teachers.

### Local Government Education Authorities (LGEAs)

Local Government Areas (LGAs) in Cross River State are vital players in the education sector. Each LGA has an Education Authority that works closely with SUBEB to ensure the smooth running of primary education within their jurisdiction. LGEAs are in charge of the administration and management of public schools at the local level.

#### Responsibilities of LGEAs:

- Supervision of schools within their LGAs.
- Recruitment and deployment of teachers.
- Monitoring and evaluating school performance.
- Coordination of educational activities at the community level.

- Disbursement of funds for educational purposes.

#### School Boards and Management Committees (Secondary and Technical Education Board)

At the institutional level, individual schools in Cross River State may have School Management Committees (SMCs) or Boards that help in the administration of the schools. These boards or committees consist of local stakeholders, such as parents, teachers, and community leaders, who provide input into the decision-making process for the schools.

#### Roles of SMCs/Boards:

- Collaborating with the local authorities to improve school facilities.
- Facilitating communication between schools, parents, and local authorities.
- Ensuring transparency and accountability in school management.
- Engaging in fundraising and community support initiatives.

#### 5. Private Schools

Private schools also play a significant role in basic education in Cross River State. They operate alongside public schools, often providing alternative education options to parents and students. Private institutions are regulated by the state government and must comply with national and state education standards.

#### Key Features of Private Schools:

- Independent management and funding.
- Focus on quality education, often with a specialized curriculum.
- Compliance with state regulations on standards and inspections.

#### 6. Teachers' Professional Development

In Cross River State, the government places a significant emphasis on the professional development of teachers. The Cross River State Teachers' Professional Development Program ensures teachers are continually trained to meet evolving educational standards. It was for this reason that the State setup the Teacher's Continuous Training Institute, Biase.

#### 7. Education Stakeholders and NGOs

Apart from government institutions, non-governmental organizations (NGOs) and other stakeholders also contribute to basic education in Cross River State. Many NGOs are involved in educational advocacy, providing resources, scholarships, and initiatives aimed at improving education in rural and underserved areas.

#### 8. Monitoring and Evaluation

Monitoring and evaluation mechanisms exist within the state's education sector to assess the effectiveness of policies, teaching methods, and the learning environment. These mechanisms help identify areas for improvement and guide the allocation of resources and support.

## Chapter 3:

### The Budget System and Budgeting Processes in Cross River State

#### 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. The Cross River State budgeting process typically follows six iterative stages outlined below:

1. Policy Review
2. Strategic Planning
3. Budget Preparation
4. Budget Execution
5. Monitoring and Evaluation
6. Reporting & Audit

This guideline focuses on the first four (Policy Review, Strategic Planning, Budget Preparation, and Budget Execution), outlining the essential steps involved in each. However, these guidelines should be used alongside the existing laws, regulations, rules, and manuals established by the Cross River State Government, ensuring compliance with fiscal policies and best practices.

#### Key Principles for Basic Education Budgeting in Cross River State

The principles guiding the preparation of the Cross River State Universal Basic Education budget are as follows:

1. **Comprehensive Fiscal Coverage** – The budget must include all fiscal operations related to Basic Education and ensure that policy decisions with financial implications are made within a strict budgetary framework provided by the Budget Office, balancing competing demands.
2. **Affordability and Fiscal Discipline** – The spending plan must be data-driven and should align with medium-term affordability and annual budget constraints. Budget projections must be based on realistic revenue and expenditure estimates and be within the resource envelope allocated to the Basic Education sector in general and the SUBEB in particular.
3. **Alignment with Government Priorities** – Expenditures must reflect government priorities as outlined in the development plan and the State Medium-Term Basic Education Strategic Plan (SMTBESP). Resources should only be allocated to activities with clear outputs and measurable contributions to strategic education goals.
4. **Consolidated Approach to Planning and Budgeting** – All MDAs with projects and expenditure on Basic Education must plan collaboratively to avoid duplications and mandate clash while increasing consolidation of Basic Education budget in the State.

5. Efficiency & Cost-effectiveness – Allocated resources must be utilized efficiently and effectively, ensuring that intended results are achieved at the lowest possible cost while maintaining quality.
6. Transparency & Accountability – plans, strategies, fiscal forecasts, and financial reports must be clear, accessible, and open to public input. Decision-makers, including the coordinating ministry, the State Executive Council (ExCo) and the State House of Assembly (SHoA), must have all relevant fiscal information to make informed decisions.
7. Finalization and publication of the approved budget - The budget should be prepared and published in compliance with the six segments of the State’s Chart of Accounts prepared in accordance with the National Chart of Accounts (NCOA) using the formats, instructions, and/or templates as may be determined and clearly communicated by the Budget Office to the Ministry of Basic and Secondary Education/SUBEB. These segments are administrative, economic, function, programme, fund, and geo-location.
8. Implementation of the budget: To ensure that the resources allocated to SUBEB are utilised in an efficient and effective manner to produce the intended results at the least cost and best quality, a comprehensive work plan must be prepared by the SUBEB and approved by the relevant authorities to guide the implementation of the Basic education budget.

### Budget Processes, Timelines and Roles

Preparation of the basic education budget must be in line with the annual budget framework and calendar issued from time to time by the Cross River State Budget Office, in collaboration with the Ministry of Basic and Secondary Education, and consisting of multiple stages, each involving specific activities that must be carried out by designated departments and officials within a fixed timeline. These timelines are crucial to ensure that the Appropriation Bill is approved by the State House of Assembly (SHoA) before the start of the new fiscal year.

The Budget Calendar outlines:

- The stages of the budget process.
- The activities and sub-activities involved.
- The responsible government entities for each activity.
- The timeline for completing each activity.

The Cross River State Government Budget Calendar, also guiding the preparation of the Basic Education budget, is presented in Annex 1 of this guideline. The stages and procedure are explained below.

### Policy and Fiscal Planning

The annual Basic Education budgeting process commences with policy and fiscal planning that links the budget with the Cross River State Medium Term Basic Education Strategic Plan (SMTBESP), the Cross River State Development Plan (SDP), and other relevant policy documents of the state.

This sub-process begins with a review of the performance of the state’s education sector and previous years’ budget.

This planning stage will entail the review of the State’s basic expenditure framework covering a three-year span with a focus on the performance of the Basic Education expenditure component. During this activity, the State Ministries of Budget and Finance will update the fiscal targets that lead to the determination of the annual fiscal targets and aggregate spending limit of the state and that of the agencies in the Basic Education sector (including the SUBEB), which will be contained in the Budget Call Circular (BCC) to be issued to all MDAs in the State. The activities involved in the Fiscal Planning Step are further explained below.

### 1.1.1.1 Agency/Sector Performance Review

The Agency Performance Review (APR) and Sector Performance Review (SPR) is an annual evaluation of public expenditure outcomes to guide the revision of policies and plans. It assesses budgetary allocations and releases, the performance of the sector and agency’s priorities and targets, key performance indicators (KPIs), and collaborations among the Basic Education sector agencies. The findings from the A/SPRs inform updates to the State Medium-Term Basic Education Strategic Plan and consequently the Basic Education budget preparation, ensuring strong policy-plan-budget linkages and collaboration among all agencies within the basic education sub-sector.

Key Activities in the MSPR Process:

Activities	Responsible Entities	Timelines
Issuance of guidance note and SPR template to the Education Sector (Ministry of Basic and Secondary Education) for reviewing the previous financial year’s performance of the sector.	Budget Office	February
Forwarding of the guidance note and adapted SPR template to all Education Agencies (and other MDAs with stakes in basic education service delivery) for reviewing the previous financial year for Basic Education financing, the dates and timelines.	Ministry of Education (MoE) and Budget Office	February
Each Agency conducts its APR with technical and quality assurance support from the Budget Office and MoE where necessary.	SUBEB	March
The Education Sector conducts its SPR (with APR from all Agencies as input), with technical and quality assurance support from Budget Office where necessary. Basic Education review should be presented as standalone ad not subsumed.	MoE/Budget Office	March
Revision and consolidation of SPR findings	MoE/Budget Office	April
Validation and submission of the SPR to Budget Office	Ministry of Education	April

Insights from the key achievements, lessons learned, challenges, and emerging issues from the SPR will inform the Medium-Term Expenditure Framework (MTEF) of the State and the SMTBESP preparation/update for the Education sector.

### 3.3.1.1 Medium Term Expenditure Framework

The Medium Term Expenditure Framework (MTEF) is an annual three-year expenditure rolling plan that sets out the medium-term expenditure priorities and hard budget constraints against which sectors and MDAs plan and prepare/refine their budgets.

The MTEF is therefore a multi-year (three-year) budget, which provides:

- a top-down estimate of total resources available for public spending in Cross River State.
- a bottom-up costing of MDAs and sector programmes/projects.
- a reconciliation of needs with resources allocated to MDAs/sectors.
- a process to ensure that annual budget submissions and budget execution reflect agreed medium-term plans.

The MTEF establishes realistic macroeconomic projections of total available resources and sector/MDA ceilings/resource envelopes consistent with available resources and government policy priorities for the medium-term period. The MTEF also disaggregates sector envelopes to guide the preparation of budget proposals based on available resources. The requirements and process for preparation of the EFU-FSP-BPS are explained in the State Budget Operation Manual of the State; a separate document that guides the Budget Office in the preparation of MTEF for the State.

In summary, the MTEF is a framework that determines the size of realistic funding from all sources (internal and external) that can be allocated for the basic education budget annually for three (3) successive years.

## 1.2. Medium-Term Basic Education Strategic Plan and Work Planning

### 1.2.1 Medium-Term Basic Education Strategic Plan/Medium-Term Sector Strategy

The Cross River State Medium Term Basic Education Strategic Plan (SMTBESP) or Medium Term Education Sector Strategy (MTSS), as the case may be, is developed against the backdrop of the challenges that impede the smooth implementation of the State Basic Education programme and the need to address them. These challenges include limited access to basic education for thousands of out of school children, inadequate and poor quality of teachers and teaching, poor learning outcomes, inadequate infrastructure, inadequate funding, and paucity of accurate and reliable data for planning, among others. Hence, the SMTBESP/MTSS is jointly prepared annually by all the MDAs in the Basic Education sector to address these challenges to reinvigorate the basic education system and pave the way for achieving its set goals and the global goals of sustainable development which the State government is committed to. The SMTBESP/MTSS serves as a realistic and strategic roadmap, aligning ambitions with available resources while clearly

outlining priorities, deliverables, and costs, and is the strategic document on all Basic Education MDAs' workplan must be based.

The SMTBESP/MTSS process involves:

- Aligning Basic Education sector goals and objectives with the overall goals of the State development plan (CRSDP).
- Identifying key projects and programs that contribute to these goals.
- Prioritizing, costing, and phasing initiatives over three years.
- Defining expected outcomes in clear, measurable terms.
- Establishing a work plan and results framework that links expected outcomes to Basic Education sector objectives and policy goals.
- The Cross River State MTSBESP and MTSS Preparation Templates, a separate document that complements this manual, provide further requirements and processes for the MTSBESP preparation.

Note:

- The SMTBESP will be prepared jointly by all MDAs in the Basic Education sector of the State in an annual SMTBESP Preparation meeting/workshop convened by the Ministry of Basic and Secondary Education on or before May/June annually.
- All projects and plans must be prioritized and cost accordingly in the SMTBESP/MTSS (See Chapter 5 for guidelines on prioritization and costing).
- Costing should be within the ceilings or envelope approved in the MTEF and communicated by the Budget Office.
- The Ministry of Basic and Secondary Education reserves the decision to either share the budget ceilings allocated to the Basic Education Sector among the MDAs in the sector, to use the cost of the prioritized projects to determine the share of each MDA, or combination of the two approaches.

While the CRSDP defines the big picture and the long-term basic education goals of Cross River State, the Basic Education Sector, overseen by the Ministry of Basic and Secondary Education leads the preparation of the medium-term plan to set out specific activities and inputs to deliver specific basic education output in the medium term.

The SMTBESP is a road map that combines ambition and realism and plots priorities, deliverables, and costs. It shows the chain of projects, programs, and results that will achieve universal basic education policy goals, as well as the state's basic education objectives. The Director of Planning, Research, and Statistics of SUBEB and other MDAs in the Basic Education Sector is a member of the Basic Education Sector Planning Committee that prepares the SMTBESP.

### 1.2.2 Consolidated Basic Education Work Planning

The following guidelines should be followed for the annual work planning by all MDA:

- All Basic Education programmes, plans, and activities must be based on the approved SMTBESP/MTSS of the basic education sector.
- MDAs can use the existing work planning templates to prepare their annual workplan provided the plans are drawn from the approved SMTBESP/MTSS.
- The annual work plan drawn by each MDA based on the approved SMTBESP/MTSS should be submitted to the Ministry of Basic and Secondary Education for consolidation to produce the Cross River State Annual Consolidated Basic Education Work Plan and should guide the budget proposals of each MDA in the fiscal years covered.
- The capital projects and activities in the consolidated workplan should be selected through objective prioritization and the costing must be within the projected budget envelopes/ceilings approved in the MTEF and communicated by the Budget Office for the year covered (See Chapter 5 for prioritization and costing standards that must be adhered to).
- Costing must also cover all costs associated with the project or activities in the workplan (both recurrent and capital costs) and the source of funds, either state or local government, grants, etc.
- For personnel-related projects or activities, costing must reflect all recurrent costs (including recruitment costs, salaries, benefits and allowances, and other overhead costs) associated with frontline workers and the fund source that will cover the cost.
- Details of projects and activities in the work plan should align with the programme and other segments of the National Chart of Account classification as adopted by the Budget Office for budget classification.
- No item in the annual work plan of an MDA should be proposed in the budget or executed if it is not captured in the consolidated workplan produced in line with the SMTBESP/MTSS.

## Chapter 4: ANNUAL BUDGET PREPARATION

### Overview of Annual Basic Education Budget Preparation

This section provides a step-by-step guide on the key sub-activities, responsibilities and documents involved in the preparation of the annual budget for Basic Education. The key sub- activities in the annual budget process are explained in subsequent sections of this chapter.

### Issuance of Annual Budget Call Circular

The formal budget preparation process for Basic Education commences with the issuance of an annual budget call circular (BCC) by Budget Office in July annually. In principle, the BCC includes the following which have already been developed and agreed upon at the Strategic Planning stage:

- Economic and fiscal update outlook of Cross River State for the fiscal year.
- Aggregate spending limit for the year.
- A summary of the State’s Budget Policy Statement.
- Government-wide priorities (providing budget policy thrust, priorities, etc.).
- Explanations and guidelines on downloading projects and programmes in the Cross River State development plan and SMTBESP/MTSS.
- Sectors/MDAs Ceilings.
- Form and format the budget estimates would take.
- Input spending boundaries (e.g., capital versus recurrent and personnel versus overhead costs).
- Guidelines for preparing recurrent expenditures (particularly personnel costs).
- Budget Classification and Chart of Accounts.
- Instructions for completing the budget forms; and
- Detailed timetable for submission of proposal and defense.
- Information on who to contact for further clarification or support.
- Any other general guidelines for budget preparation

The time of issuing the call circular is very critical for the early presentation of the proposed annual budget to the EXCO and to the SHOA. The time that the BCC will be issued is provided in the Budget Calendar in Annexe 1 of this guideline.

### Guidelines for Preparation of Basic Education Budget Proposals

All MDAs in the Basic Education Sector, on receipt of the BCC, is required to prepare a detailed budget proposal in line with the prioritized basic education projects and activities approved for the MDA in the consolidated work plan contained in the SMTBESP/MTSS. The basic education projects and activities along with the other budget items of the MDA would be submitted to the Budget Office as the budget proposal of the MDA. To produce the budget proposals within the timeframe in the budget calendar, each MDA should:

- Constitute a budget subcommittee to be chaired by the Permanent Secretary

- Send a copy of the BCC to all departments and units calling for their proposals.
- Consult the SMTBESP/MTSS and where necessary consult with the Ministry of Basic and Secondary Education, other Education sector MDAs and other stakeholders/MDAs (including federal government agencies for related programmes) that may have programmes or projects related to Basic Education to avoid duplication and enhance inter-agency collaboration.
- The departments and units would prepare detailed proposals following the approved form and format; and
- The budget subcommittee would review the submissions from all sub-departments and units.
- Consult with non-government stakeholders including CSOs, community leaders, etc. using the Community Development Charter or Charter of Demand (CCD) Template in Annex 7, to ensure their Basic Education needs and priorities are also captured in the Basic Education budget proposals.

The Permanent Secretary of each Basic Education MDA, in consultation with the Chief Executives of the MDA, is responsible for leading the preparation and endorsement of the Basic Education budget proposals and ensuring timely submission to the Budget Office. He/She may, however, delegate the facilitation of budget preparation to the Director of Planning, Research, and Statistics and/or the Director of Finance and Admin as the case may require.

The MDA must ensure that:

- a) Only the activities and projects prioritized in the SMTBESP/MTSS are provided for in the budget proposal.
- b) On-going, grant-assisted and development loan-financed activities and projects shall be given higher priority.
- c) Activities or projects that address specific commitments of the government under any international, bilateral, or domestic agreement shall also be given priority.
- d) Only activities and projects that the MDA, SUBEB, or Ministry of Basic and Secondary has the technical and absorptive capacity to implement will be included in the budget proposal.
- e) All new activities and projects should have a justification and appraisal document prepared by appropriately skilled staff of the Agency or Consultant(s). For new capital activity or project that is within the EXCO threshold for awards of contract, the justification and appraisal document will provide the activity or project performance indicators and method of measuring output and outcome.
- f) In case of activities or projects that are planned to be carried out over more than one year, the justification and appraisal document will indicate the full scope, the total financial implication, and the planned execution of the work in phases over the years.
- g) All new activities or projects (either purchases, construction, renovation, rehabilitation, repair, or acquisition) are costed following the guidelines in Chapter 5 of this Guidelines. For the avoidance of doubt, the budget sub-committees are expected to identify and apply

the lowest possible cost and the most effective methods in estimating the costs of activities and projects.

- h) The recurrent implications of capital projects should be estimated and provided for in the recurrent budget estimates.
- i) All proposals for counterpart funding for activities and projects financed by external sources are incorporated in the budget proposals.
- j) The actual expenditures for the previous year and the first six months of the current financial year are provided and considered in the budget estimation.
- k) Basic Education budget proposals are properly classified in line with the budget classification recommended by the Budget Office and comply with the six segments of the National Chart of Accounts (NCoA) – Administrative, Economic, Function, Fund Programme, and Geotagging/location. To achieve this, the Basic Education budget must be prepared using the NCOA-compliant budget preparation issued by the MoPB. See the State Approved Chart of Account and MDA budget templates for more details on the NCoA coding structures.
- l) All basic education projects in all MDAs (apart from SUBEB) should be appropriately tagged using a format advised by the Budget Office.
- m) The Geotagging of Basic Education projects must be done to the ward level, at the least, until the Budget Office advises a more detailed geotagging and possibly geo-referencing with specific project sites/locations.

The Basic Education budget proposal must be cleared by the budget sub-committee of the MDA before being submitted to the Budget Office. Only budget proposals duly signed by the Permanent Secretary or Chief Executive of the MDA will be considered by the Budget Office. The budget proposals must be submitted to Budget Office on or before the submission date stated in the BCC as provided in the Budget Calendar.

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

Each MDA with activities, projects, and programmes on basic education shall:

- a) Establish a Budget Subcommittee
  - o Chaired by the Permanent Secretary
- b) Distribute BCC guidelines to all departments and units, requesting their budget proposals.
- c) Prepare Basic Education Budget Proposals
  - o Each sub-organization must prepare a detailed proposal in line with the approved format and consolidated workplan/SMTBESP/MTSS.
- d) Review & Consolidate Proposals
  - o The Budget Subcommittee will review submissions from all departments and units for compliance and prioritization.

## Technical Support for Budget Preparation

If the MDA lack the technical manpower to prepare the Basic Education budget proposals correctly and in the right format, the budget sub-committee should reach out to the Ministry of Education (MoE) or the Budget Office for technical support to ensure compliance with this guideline. Failure to follow the prescribed budget process and format will undermine the budget preparation process and the quality of Basic Education budget.

## Review of the Budget Proposal/Bilateral Discussion

On receipt of basic education MDA budget proposals, the Budget Directorate of Budget Office will review the budget proposals to ensure that the proposals substantially comply with the requirements of the BCC including sector ceilings and completion of budget forms and templates. The Budget Office shall also hold bilateral discussions/negotiations with the MDA on the Basic Education proposals. The Budget Office, at the bilateral discussion, shall:

- Review the budget proposals to ensure consistency with approved proposal completion guidelines.
- Ensure that budget proposals are in line with the MTEF projections.
- Ensure that the proposal complies with the input spending boundaries.
- Review the personnel and overhead input and its compliance with the Cross River State government's overall recurrent expenditure policy (particularly the personnel profile).
- Ensure that the identification of Basic Education capital activities or projects is in line with policy priorities and is provided in the SMTBESP/consolidated workplan.
- Verify that new capital activity or project that is within EXCO threshold for awards of contract is supported with formal Justification and Appraisal document prepared by an appropriately skilled staff of the MDA or qualified Consultants.
- Verify if the proper budget classification and codes in line with the International Public Sector Accounting Standards (IPSAS) and the National Chart of Account (NCOA) are applied.
- Ensure projects are integrated after engagement with relevant CSOs working with the MDA and feedback from consultations obtained.
- Ensure that ongoing, grant-assisted, and development or loan-financed activities and projects shall be given higher priority and activities or projects that address the specific commitments of the state government under any international, bilateral, or domestic agreement are also given priority.
- Review and judge the fairness of the costing of activities or projects and programmes in the proposal to ensure value for money.
- Review the MDA's performance indicators and methods of measuring outputs and outcomes to ensure consistency with the Cross River State Government M&E Policy.

- Where necessary, allocate additional resources from the planning reserve for funding important activities or projects not covered within the Basic Education resource envelope (expenditure ceiling).

### Completion and Consolidating Annual Basic Education Budget

After bilateral discussions, there might be a need for adjustments and amendments in the Basic Education budget proposals. After the amendments, the revised proposals will be consolidated into the Cross River State Government's draft budget estimates for the fiscal year. The consolidation of the annual budget is an iterative process, involving multiple stages of review, validation, and approval for implementation. The key steps as detailed in the Cross River State budget manual include:

- Budget Stakeholders Consultations and Engagement
- Presentation of Draft Budget Estimates to the EXCO
- Presentation of Proposed Budget to the State House of Assembly
- Review and Approval by the State House of Assembly
- Assent by the Governor
- Public Presentation and Analysis of the approved budget

It is only after the passage of the Appropriation Law and assent by the Cross River State Governor that the Basic Education budget can be implemented.

### Preparation and Publication of Abridged Version of the Approved Budget (Citizens' Budget)

Upon publication of the approved budget details, the Budget Office will produce a citizens' version of the approved budget. The Citizens' Budget is a simplified and non-technical explanation of the budget information that is presented in a manner and language that the public can understand. To this end, the Budget Office at the Budget Office shall reproduce the budget into a Citizens' Budget in English language with simple illustrations for easy understanding by all sections of the state. The Citizens' Budget will also include special sections for the Basic Education budget of the State.

## Chapter 5:

### Guideline for Project Prioritization and Costing

#### General Guidelines

Basic education project prioritization and costing should be done jointly by the MDAs in the basic education sector using the Projects Prioritization & Costing Microsoft Excel Template provided by the Budget Office and integrated with the SMTBESP/MTSS toolkit of Cross River State. See Annexes 2a and 2b for a snapshot of the templates. The general requirements for costing include:

- All Basic Education projects must be prioritized based on their strategic contributions to the Basic Education development goals of the State, the nature of the project, the current status of the projects and the possibility of completion within the budget year.
- Review the prioritized list of Basic Education goods, services, or works that are required in the State.
- Develop specifications and requirements for the goods, services, or works.
- Conduct a market survey to identify the potential costs of the goods, services, or works from at least three (3) potential suppliers or vendors.
- Identify and apply the lowest possible cost that will not compromise quality.

#### Guideline for Basic Education Project Prioritization

The following considerations should guide the prioritisation of Basic Education projects in Cross River State. Each project should be scored based on the considerations and projects with the highest scores should be prioritized.

- The projects that contribute most to the Cross River State development goals and the basic education sector's strategic objectives should be the basic education priority of each MDA.
- The projects whose costs are within the budget envelope allocated to basic education and are achievable within one budget year should be given priority.
- Development capital projects should be prioritised over administrative capital projects.
- Preference should be given to ongoing development capital projects over new projects unless the new projects significantly contribute more to the Cross River State development goals and the basic education sector's strategic objectives.
- Only projects with clear descriptions and specific geolocations specified should be prioritized.

## Guideline for Realistic Basic Education Project Costing

### Basic Education Personnel Expenditure Costing

The personnel cost proposals should consider the following:

- Actual numbers and grades of staff currently in service/post.
- Increased staff costs due to promotion, advancement, or conversion, etc.
- Employment of additional staff to fill current vacancies (if approved).
- Allowances.
- Bonuses.
- Total emoluments of political appointees.
- The actual expenditures for the previous year and the first six months of the current financial year.

### Basic Education Overhead Expenditure Costing

The overhead cost must be appropriate and estimated realistically to ensure effective education service delivery. In addition, the overhead costs for completed capital projects must be reviewed, for example, to ensure that maintenance is included for all new primary and basic schools, which will be used during the budget year.

The actual overhead expenditure of the MDA relating to basic education for the previous year and the first six months of the current financial year must also be considered in the overhead budget estimation and inflationary tendencies factored in.

If there are any significant variations from the current year's overhead budget compared with the budget proposal, then the MDA should justify the increase, especially if there are significant increases in costs from the actual costs in the last full budget year and the current year. Any major new events, for example, conferences or staff training, must be adequately explained and justified by the MDA.

## Basic Education Capital Expenditure Costing

The Basic Education capital activities and projects to be costed should be consistent with the prioritized project list in Section 5.1 above. In addition, there should be no overlapping or duplication of functions, activities, or projects among the Education sector MDAs. If any such duplication is identified, this should be rationalized, and steps agreed upon to avoid the duplication during the bilateral discussions with the Budget Office or referred to the ExCo for a decision.

After following the general guidelines for costing outlined in sub-Section 5.0 above, the following should be considered in capital expenditure costing:

- All cost components of the project or activity must be known and listed out.
- The quantities of each project components required should be determined and their current market costs determined.
- If it is an ongoing project, the budget amount approved in the previous year's budget should be consulted and inflationary effect estimated.
- If it is a multiyear project, the component quantities required in the outer years should also be determined costed.
- The sum of the costs of the components of the project or activity should be adopted as the capital project cost.

## Chapter 6

### Budget Implementation Guidelines

#### Pre-Implementation Activities

This section discusses the pre-budget implementation sub-activities. The requirements set out in this section aim to ensure adequate planning of budget execution and that actual expenditures are as provided in the approved budget. These requirements are further explained in the sub-sections below.

#### Budget Profiling

Upon the legislative approval of the annual budget, each MDA, working with the Budget Office, will develop a Budget Profile for the fiscal year latest by mid-January.

Budget profiling is the process of providing a monthly profile of expenditure. It involves projecting monthly cash requirements to implement the Basic Education budget. It provides a monthly profile of monthly expenditures (personnel, social benefits, overheads, grants, contribution, public debt service, and capital) as the basis of cash flow management. The essence is to provide a basis for in-year expenditure performance tracking, monitoring, and re-forecasting. It helps effectively and efficiently manage cash resources to achieve maximum expenditure impact on Basic Education.

The completed budget profile should be submitted to the Budget Office for consolidation towards producing the State Cash Plan which will be used by the Accountant General to produce a Disbursement Schedule. All disbursement of funds for state-funded basic education projects will generally be guided by the Disbursement Schedule of the Accountant General (to be prepared 30 days after enactment of the Appropriation Law) derived from the approved Annual Cash Plan. Each MDA will also be guided by the Annual Cash Plan in making periodic requests for non-routine expenditures.

The template for budget profiling can be obtained from the Budget Office.

#### Capital Work Planning Guidelines

At the inception of the budget implementation (January 1), the Office of the Accountant General will, in consultation with the State Budget Office, Fiscal Responsibility Commission, and Ministry of Finance, issue the budget implementation guideline to all MDAs. The Planning Department, alongside the State Budget Office, will request a work plan from all spending entities within the State Government to be submitted following the budget implementation guideline issued. See Annex 5 for the work plan template for the state-funded activities. For other projects funded fully or partly with external finances, for example, UBEC Fund, refer to the work planning guidance of the respective programmes. However, all work plans must be finalized within the timeline set out in this guideline except when approved otherwise by the work planning guidelines of external basic education financing programmes.

A work plan will show when each MDA need funds to finance the Basic Education activities approved in the budget and the justification of the timing. The Basic Education work plan should

take cognizance of the steps and procedures involved in preparing projects for execution under the Public Procurement Law of Cross River State. Led by the Director of Planning, Research and Statistics, the capital expenditure work plan should be completed by January 30 and should outline what is to be done within the fiscal year as provided in the approved Annual Budget in the following manner:

- The activities/projects to be implemented within the fiscal year as provided in the approved budget and their outputs.
- The planned start and completion dates for each activity/project.
- The person(s), organization and/or institution to carry out each activity/project.
- The total costs for each activity/project.
- The costs, broken down by month from start to completion date.

The work plan, subject to the cash flow projections in the Annual Cash Plan, will be the basis for executing the Basic Education budget and payment of state government counterpart funding in applicable programmes. On receipt of the work plans from MDAs, the Budget Office and the Ministry of Finance will review them against the consolidated monthly revenue forecast and, if necessary, invite the MDA for discussions on how to adjust the Basic Education work plan to conform with the overall monthly resource inflow.

The work planning process is summarized in the table below:

Steps	Timeline	Tasks	Responsibility
1.	January	Obtain a copy of the approved budget for Basic Education.	DPRS
2.	January	Consult with all units and departments to determine the activity breakdown/milestones of approved projects and programmes and their costs.	DPRS and Heads of Units and Departments
3.	January	Consult with all units and departments to determine the proposed start and end dates of the activities/milestones of approved projects and programmes and responsible persons.	DPRS, and Heads of Units and Departments
4.	January	Outline this breakdown in the Work Planning template (Annex 5) to produce draft workplan	DPRS
5.	January	Review and submit draft workplan for internal review and approval.	DPRS
6.	January	Internal review and approval of draft work plan	Permanent Secretary/Chief Executives of MDAs
7.	January	Submission of work plan to Budget Office	DPRS

## Procurement Planning

Public procurement planning is the process of scheduling the acquisition of the Basic Education goods, services, and works approved in the budget when they will be acquired and the various requirements and methods to be employed over the financial year. This process typically includes identifying the specific items that are needed as approved in the annual budget, ascertaining the budget, determining the cost for the procurement, developing specifications and requirements for the items, and identifying qualified potential suppliers or vendors.

The final output of procurement planning is a Procurement Plan, a document that outlines the Basic Education goods, services, and works that each MDA plans to purchase/procure at a specific time. The plan typically includes specific information on the types of goods or services to be procured, the estimated cost, the procurement method, and the schedule for the procurement process.

The following guidelines should be followed to prepare the procurement plan for Basic Education goods, works and services.

Step	Timeline	Tasks	Responsibility
1.	December	Getting Started – setting up the Procurement Planning Committee (if not in existence), comprising representatives from relevant departments with clearly defined roles and responsibilities contained in a Terms of Reference (ToR).	MDA leadership, with guidance from the Cross River State Due Process Office.
2.	December	Obtain and Calibrate <sup>1</sup> the Procurement Planning Template for the MDA. The calibration process include: <ul style="list-style-type: none"> <li>• On the top left section of the template, provide the following details: <ul style="list-style-type: none"> <li>– Name of the State</li> <li>– Name of the MDA (e.g., SUBEB)</li> <li>– The financial year for which the plan is being developed.</li> </ul> </li> </ul>	Due process office
3.	December	Preparation – Gathering Inputs: <ul style="list-style-type: none"> <li>• Obtain the executive budget proposal<sup>2</sup> for the fiscal year.</li> </ul>	MDA Procurement Planning Committee

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<sup>1</sup>To calibrate the templates entails configuring the templates to make them ready for use by the MDA and

the team that will consolidate the expenditure profiles of all MDAs. This is done by inserting the relevant budget codes and other budget details into the template.

<sup>2</sup> The proposed budget submitted to the State House of Assembly by the Governor.

		<ul style="list-style-type: none"> <li>• Identify all the basic education goods, services, and works required for the year in line with the executive proposed budget<sup>3</sup>.</li> <li>• Determine the specific procurement requirements based on departmental needs.</li> </ul>	
4.	December	<p>Developing Specifications and Requirements</p> <ul style="list-style-type: none"> <li>• Define clear, detailed specifications and quality standards required for each procurement item.</li> <li>• Agree on the timeline the procurement item must be delivered.</li> <li>• Identify where potential suppliers or contractors who can provide the goods, services, or works needed are (locally or internationally)</li> <li>• Identify the right legal methods through which each procurement item can be procured.</li> </ul>	MDA Procurement Planning Committee
5.	December	<p>Drafting the Procurement Plan</p> <ul style="list-style-type: none"> <li>• Step 1: Study the worksheet named “Notes” before proceeding to Step 2.</li> <li>• Step 2: Fill out the official procurement plan template with all the required details: <ul style="list-style-type: none"> <li>– The date the plan was worked on (this should be updated every time you work on the template for version control).</li> <li>– Comments, if any.</li> <li>– Description of the project or procurement item (in line with the description in the budget).</li> <li>– Procurement reference number for each item or the project code.</li> <li>– The type of procurement process.</li> <li>– The category of procurement.</li> <li>– Procurement methods (e.g., competitive bidding, direct purchase, etc.).</li> <li>– The Quantity to be procured.</li> <li>– Source of funds</li> <li>– Location of the procurement</li> </ul> </li> </ul>	MDA Procurement Planning Committee

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<sup>3</sup> This step typically commenced before budget preparation; it informs the proposed budget of the MDA; what is identified here is the final list of goods, works, and services needed by the MDA in the proposed budget.

		<ul style="list-style-type: none"> <li>- Name of the MDA authorized to award the contract.</li> <li>- Amount provided in the budget for the item.</li> <li>- Estimated cost for the procurement lot.</li> <li>- Tentative date the tender documents will be prepared and cleared.</li> <li>- Tentative date the Accounting Officer of the awarding authority will approve the procurement to proceed.</li> <li>- The type of contract to be employed in the procurement.</li> <li>- Tentative date the procurement opportunity will be advertised for potential suppliers or contractors to submit their bids.</li> <li>- Tentative date the bids will be opened.</li> <li>- Tentative dates that the bids will be evaluated, and the evaluation report approved.</li> <li>- The status of the Governor’s approval on the procurement.</li> <li>- Tentative date the Certificate of No Objection can be obtained from the BPP.</li> <li>- Tentative date that contract documents can be prepared and vetted.</li> <li>- The tentative dates the winner will be notified and offer made.</li> <li>- The tentative date the contract will be signed and officially awarded to the successful bidder(s).</li> <li>- The tentative date the public and other bidders will be notified of the award winner.</li> <li>- The tentative dates the winner will be mobilized and when he/she will be required to commence as well as complete the project.</li> <li>- The tentative date the final payment is estimated to be made.</li> </ul>	
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		<ul style="list-style-type: none"> <li>• Step 2: Identify potential risks (e.g., delays in budget releases) and planned mitigation strategies.</li> <li>• Step 3: Review the draft procurement plan for completeness and alignment with the needs of the MDA.</li> </ul>	
6.	December /January	<p>Finalizing the Procurement Plan</p> <ul style="list-style-type: none"> <li>• Step 1: Obtain the Approved Budget for the fiscal year (after assent by the Governor).</li> <li>• Step 2: Review and update the draft procurement plan using the approved budget.</li> <li>• Step 3: Review the draft procurement plan internally for completeness and alignment with the Basic Education needs of the state and secure the approval of the Commissioner for submission to the Bureau for Public Procurement.</li> <li>• Step 4: Submit the draft procurement plan to the DUE PROCESS OFFICE for review and approval.</li> </ul>	MDA Procurement Planning Committee, Permanent Secretary, and Chief Executives
7.	December /January	<p>Validation and Approval. The DUE PROCESS OFFICE will</p> <ul style="list-style-type: none"> <li>• Review the draft Basic Education procurement plan for compliance with the procurement law. <i>If the plan is deemed to comply, approve the plan for publication, and the procurement process can proceed.</i></li> <li>• <i>If any section of the draft plan is not in compliance, return the draft to the MDA after making necessary comments on the affected item(s) in the “Due Process Remarks” section of the procurement planning template. Also make clear recommendations on the changes or revisions that must</i></li> </ul>	DUE PROCESS OFFICE

		<i>be done on the draft plan before it can be approved.</i>	
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8.	January	Publish the Approved Procurement Plan on an official website <sup>4</sup> for wide accessibility.	MDA/Bureau for Public Procurement
9.	January	Commence implementation of the procurement plan, using it to guide basic education procurement activities.	MDA Procurement Planning Committee & Senior Management
10.	Every Quarter, Mid-year, and annually	<p>Reviewing the plan:</p> <ul style="list-style-type: none"> <li>• Monitor the execution of the procurement plan to ensure compliance and efficiency.</li> <li>• Update the plan based on progress and unforeseen changes by mid-year or when the state budget is adjusted.</li> <li>• Use lessons learnt to improve subsequent procurement planning.</li> </ul>	MDA Procurement Planning Committee and BPP

## Project Implementation

Project implementation starts immediately after contract signing. The implementing MDA will set up a Project Implementation Committee (or Procurement Planning Committee) and procure the services of a supervision consultant when there is a skill gap internally, but where there is no skill gap, the MDA may not engage a consultant. The Committee and the consultant are expected to work together in line with the project's terms of engagement. The Committee/consultant will ensure that the project is executed according to specifications. The Committee/consultant will issue interim and final certificates to the contractor. Payment shall be made in line with the contract agreement. Usually, the contractor may request for advance payment to mobilise to site. This request shall not exceed 40 percent of the contract amount upon submission of an advance payment guarantee. Subsequent payments shall be made based on interim certificates.

All MDA should note that all projects must be executed in line with the Public Procurement Law of the state and the various guidelines on the conduct of public procurement activities as may be issued by the Due Process Bureau or financier of the Basic Education project if external finance is involved.

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4 This could be the BPP website, the state website, the **MDA** website, or all.

## Expenditure Recording & Accounting

This section clarifies the various documentation and accounting requirements during budget implementation. These are described below.

### a. Project Implementation Reporting

The following information should be captured in the project report by the Project Implementation Committee:

- Project description
- Budget control code
- Executing agency
- Desk officer
- Contractor
- Sub-contractor
- Original value of contract
- Cost variation (if any)
- Project tenure
- Start date
- Completion date
- Number of disbursements
- Total value of disbursement
- Value of commitment
- Value of outstanding bills

### b. Payment Process

The payment and recording processes are essential accounting functions with some financial controls that are intended to enhance the accountability of resource management. The following steps should apply for payment and recording:

1. Project inspection
2. Certificate of completion
3. Invoice received
4. Verification of services or goods delivered

5. Payment authorization
6. Preparation of payment voucher
7. Pre-payment audit
8. Payment
9. Preparation of account

**c. Pre-Payment Audit (Internal Auditing)**

The pre-payment audit in the state aims to ensure that each payment voucher has complied with the basic procedures and that all required documents have been attached as the basis for payment.

The following checklist is usually reviewed by the pre-payment audit:

1. Project description
2. Budget control code
3. Organizing code
4. Sub-head code
5. Contractor name
6. Sub-contractor name
7. Tender board's meeting minutes
8. Contract document
9. Certificate of completion
10. Percentage completed and value
11. Contractor/sub-contractor invoice
12. Evidence of deductions (where appropriate, e.g., Value-Added Tax (VAT), withholding tax, retention fee, university levy, etc.)
13. Evidence that payee/contractor has paid relevant taxes (e.g., copy of current tax clearance certificate)
14. Compliance documents: Corporate Affairs Commission certificate, Due Process Bureau certificate, Tertiary Education Trust Fund registration, etc.

**d. Vote Book Management**

The Cross River State Financial Regulations/Instructions require each spending unit to maintain a set of books of accounts to record all transactions relating to revenue by sources and expenditure by line items.

These basic books of accounts include:

- Departmental vote books
- Registers (e.g., contractors register)
- Cash book
- General ledger
- Budget performance statement
- Payment manifest
- Bank statement of account

The Accounting Officer of the MDA is responsible for managing the resources allocated to each vote within the annual appropriation for the agency. The Accounting Officer is personally accountable to the ExCo for making, allowing, or directing any disbursement. As a result, he/she is required to keep and maintain an up-to-date departmental vote book with details of all commitments and expenditures. These vote books are maintained manually. The Accounting Officer may delegate responsibility for all, or part of the funds allocated to a vote or any sub- head within the vote.

The relevant account code and a description of the estimate are to be recorded at the top of each page of the vote book. The completion of the top right corner of the page for each sub- head or account is also required to record the following:

- The amount approved in the annual appropriation as specified in the Commissioner for Finance's annual general warrant.
- The amount of any additional provision by supplementary or other warrant quoting the warrant number.
- Any reduction of the provision resulting from re-ordering or by virement to another sub- head or item quoting the warrant number. Any such reduction should be in red ink.

The columns provided in the body of the vote book should show the following:

- The date of the order (or other commitment) or expenditure incurred.
- Any further known liabilities under the sub-head for the year.
- The balance available.
- The gross amount of every expenditure voucher. All entries in the vote book are to be initiated by the officer controlling the expenditure.

It is important to maintain vote books as:

- It helps to reduce excess expenditure.
- It provides a record of the balance available for future orders and expenditures at any given time.
- It serves as a record for future audits and other purposes.
- It enhances transparency and accountability in the daily financial transactions.

It is the duty of the officer controlling the vote, or such officer acting under his/her instructions, to investigate fully, without delay, any payment or charges appearing in the schedule submitted by the Accountant General that do not appear in the vote book, with a particular view to the detection of fraudulent payments.

#### **e. Other Accounting Books**

Other books of account expected to be kept by the Accounting Officer, apart from the vote books, are as follows:

- Cheque register
- Cash book that provides details of all cash receipts and payments in date order
- General ledger that contains transactions from the cash book recorded in accounting codes.

Similarly, on a monthly basis, each accounting code in the general ledger is extracted and compared to the approved budget. For expenditure returns, the spending unit is expected to summarise the expenditure broadly as follows:

- Personnel cost
- Overhead cost
- Capital spending on a project basis

#### **f. Bank Reconciliation by MDA**

Each MDA is required to carry out, at least once a month, a bank reconciliation of each bank account maintained and forward the statement and reconciliation to the Office of the Accountant General each month.

#### **g. Monthly Expenditure Transcription**

Each MDA is required to prepare a monthly transcription of expenditures from its books of accounts and submit it to the Office of the Accountant General, including both recurrent and capital expenditures. Copies will be forwarded to the Budget Office and implementation unit for capital projects only.

For expenditure returns, the spending unit is expected to summarise the expenditure broadly as:

- Personnel cost
- Overhead by line items
- Capital projects

#### **h. Monthly Accounts Reconciliation**

Each MDA will forward transcripts of its expenditure to the Office of the Accountant General, and a designated desk officer is required to ensure that the transcripts agree with the State Treasury Accounts.

## **Chapter 7:**

### **Budget Performance Review, and Monitoring and Evaluation**

#### **6.1 Conducting Basic Education Expenditure Review and Appraisal**

The Basic Education budget shall be implemented within a robust Monitoring & Evaluation (M&E) framework to ensure optimal service delivery, value for money, and accountability to

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citizens. This chapter outlines the general framework for ensuring an outcome-based budget implementation and appraisal of the Basic Education budget.

#### Key Objectives of the Annual Basic Education Expenditure Review and Appraisal

- Ensure transparency and accountability by reporting Basic Education budget performance to citizens and the government.
- Enhance performance management by producing Quarterly Performance Reports (BPR) and conducting Performance Management Reviews.
- Strengthen the social contract between the Cross River State Government and its citizens by demonstrating how public funds are used to improve primary education outcomes.
- Encourage citizen engagement by highlighting government challenges in Basic Education delivery (e.g., inadequate resources) and fostering appreciation of civic duties, such as tax payment.
- Improve evidence-based decision-making by using real-time service performance data to refine future Basic Education budget planning.

### 6.1.1. Performance Monitoring and Review Framework

#### 6.1.1.1 Quarterly Budget Performance Reports (BPR)

The Quarterly Budget Performance Report (BPR) provides key insights on Basic Education policy implementation, service delivery progress, and resource utilization. All Basic Education MDAs, through the Department of Planning, Research and Statistics shall:

- Engage in regular data collection, analysis, and reporting to assess basic education service performance.
- The BPR shall be prepared every quarter, on or before 14 days after the end of the quarter by consolidating the monthly MDA expenditure tracking. The BPR should be prepared following the templates in Annex 6 or any other template issued by the Budget Office.
- Upon completion of the BPR, an internal (and where necessary external) stakeholder meeting should be convened to review and appraise the performance of the basic education budget for the quarter and necessary redress actions initiated to improve performance where necessary.

#### 6.1.1.2 Annual Performance Management Review

Each MDA shall consolidate the quarterly BPR to evaluate the basic education's overall achievements, gaps, and challenges annually as well as identify the strategies to improve service delivery and budget efficiency.

This annual review is detailed iabove and how it integrates with the MTSS/SMTBEP. Future service delivery planning and MTSS/SMTBEP development will be

informed by real-time performance data, this ensures budget allocations are evidence-based and directed towards high-impact basic education interventions.

Each MDA shall annually document and report on basic education service delivery performance through the following steps:

- Measure Basic Education outcomes against established KPIs and targets.
- Use a performance rating system (e.g., traffic lighting rating system) to classify results as good, average, or in need of improvement.
- Analyze service delivery strategies to determine their effectiveness in meeting government basic education priorities.
- Identify necessary reforms in processes, procedures, and resource allocations to enhance basic education service delivery.
- Update the Medium-Term Sector Strategy (MTSS) or Medium Term Basic Education (SMTBEP) budget allocations to improve the efficiency of Basic Education services.

By implementing this performance-driven approach, all MDAs will ensure that resources are allocated to strategies that maximize impact, ultimately improving basic education outcomes for Cross River State residents.

## **6.2 Monitoring and Evaluation of the PHC Budget**

The Department of Planning, Research, and Statistics within the MDA shall lead the technical monitoring and evaluation (M&E) of Basic Education programs and projects working with the M&E Department of the Budget Office. This process shall be structured, routine, and based on Key Performance Indicators (KPIs), requiring dedicated resources and standardized checklists.

A systematic M&E framework shall guide project and program monitoring, ensuring that sector performance aligns with government priorities and delivers tangible benefits to citizens.

### **6.2.1 Objectives of the Performance Monitoring & Evaluation Framework**

The Annual Sector Performance Review and Reporting process is adapted from the State M&E framework developed by the Budget Office. The Performance Management Review and Report shall:

- Assess state-wide Basic Education outcome performance.
- Ensure transparency by reporting performance to citizens.
- Analyze service delivery strategies to determine if they are achieving the government's desired primary basic education outcomes.
- Provide evidence-based recommendations for improving basic education service delivery in the state.

### **6.2.2. Monitoring and Evaluation Process**

Each MDA, where necessary, working with the MoE and the Budget Office, shall conduct routine M&E of ongoing projects and programs, with at least one Annual Performance Review

conducted based on the M&E report. These reviews shall be documented in a formal Performance Report written by the MDA and subjected to independent validation before public dissemination.

Independent validation and review shall be carried out by the Cross River State Budget Office or any other MDA with applicable mandate to ensure accuracy and credibility.

The Department of Planning, Research, and Statistics within the MDA, working with the Budget Office and the MoE shall:

- Develop detailed Basic KPIs and M&E indicators.
- Routinely collate, analyze, and report M&E data for informed decision-making.
- Guide implementation and adjustments in Basic Education planning.
- Ensure the M&E process aligns with the State M&E framework.

### 6.3. Key Committees & Stakeholders Involved in Annual Performance Reporting & Review

- MDA leadership – Responsible for delivering Basic Education services and collecting performance data.
- M&E Department of the Budget Office – Provides technical support and coordinates M&E efforts across MDAs.
- Performance Management Report Drafting Team – A 10-member team responsible for analyzing performance data and preparing the Performance Management Report. The team consists of:
  - Director of Planning, Research, and Statistics.
  - Senior technical officers from the Budget Office and Economic Planning.
  - Planning Officers and Budget Analysts.
- Performance Management Review Committee – High-level committee responsible for:
  - Facilitating performance reviews and securing resources.
  - Conducting first-line reviews and approvals of performance reports.
- Civil Society Organizations (CSOs) & Citizens – Clients of public primary and JSS, engaged to ensure accountability and transparency.
- Chairman of the House Committee on Education & State House of Assembly Members – Oversight and legislative support.
- Technical Evaluation Team (Cross River State Budget Office & Planning) – Conducts independent assessment of sector performance.



## Chapter 7

### Conclusion

This Guideline serves as a guide to assist the CR-SUBEB and other relevant stakeholders in the planning and administration of the annual Basic Education budget in the Cross River State Government. This Guideline also assists citizens and citizens' groups to participate more effectively at all stages of Basic Education budgeting in Cross River State, it will not only assist in improving stakeholders' understanding of the Basic Education budgeting process in the state but also the mechanism of the government in Basic Education budget planning, execution, control, and reporting. Hence, all MDAs in the Basic Education Sector of Cross River State must adhere to the standard procedures outlined in the Guideline.

### Reviewing this Guideline

This Guideline may, if necessary, be reviewed every three years to capture emerging trends, developments, and reforms in budgeting in the public finance space, either locally, nationally, or globally, based on the advice of the Cross River State Budget Office and Planning. Budget and Basic Education stakeholders (government and non-government) may also request a review of this Guideline, in this case, in writing, with recommendations on why the Guideline should be reviewed. This request should be addressed to the Commissioner through the Permanent Secretary of the Ministry of Basic and Secondary Education. The Ministry, after liaising with the Budget Office, will deliberate on the merits of all requests and act, as necessary.

This Guideline may also be reviewed if there are changes in the budgeting coordination arrangements of the state (either legal or institutional changes). In this case, the approval of the Commissioner of Budget and Planning will be required to authorize the review. The Director of Basic Education Planning, Research, and Statistics of the Ministry of Basic and Secondary Education will facilitate all reviews, in close collaboration with the State Director of Budget, and with the participation of all relevant MDAs and CSO groups.

## 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	C	N	D					
<b>Budget Planning and Preparation</b>																		
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 (CRSHOA)																	CRSHOA	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

S/N	Budget Activity	Month												Start Dates	End Date	Responsibility	Output
		J	F	M	A	M	J	J	A	S	C	N	D				
14	Revision of draft submission of budget estimates															Budget Directorate	Updated budget submissions
15	Consolidation of MDAs' budget estimates															Budget Directorate	Second draft budget
<b>Budget Approval</b>																	
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 CRSHA															HE Governor	Presentation
19	CRSHA review and passage/presentation for Governor's Assent															CRSHA	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
<b>'Floating' Activities</b>																	
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,															Various	Agenda, presentation, minutes

	MDA budget preparation																
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Annexe Project Prioritization Template

S/N	Project Code	Project Name  (As in the current year's budget or if it is a new project, as you want it to appear in the next year's budget)	State's Contribution to Goals					Project Status (On going = 3; New = 1)	Likelihood of completion (Not later than 2028 = 3; 2027 = 2; 2028 = 1; Beyond 2028 = 0)	Nature of Project (Developmental = 3; Administrative = 1)	Total Score	Project Ranking	Physical Location: Local Government/Multiple LGAs/Statewide (Add comment if more than one LGA)	Project Status (Ongoing/New)	Timelines	
			An inclusive economy that creates income and employment opportunities	A sustainable infrastructure that improves living standards and catalyses economic growth and development	An educated, productive, skilled, enterprising, healthy and secure citizen	A clean, green, healthy, sustainable environment	Setting out the principles that underpin support for good governance								Project commencement Year	Expected Year of Completion
1	00000	Construction of 2nos. Primary School in Birnin Kebbi	2	2	3	3	2	3	3	3	21	1	Multiple LGAs	Ongoing	2026	2026
2	00000	xyz	2	2	2	1	1	1	2	1	12	3	Multiple LGAs	New	2026	2029

	0													LGA				
3	00000	xyz	3	3	3	1	1	1	0	3	15	2	2	Multi LGA	New	2028	2030	
4											0	4						

Annexe Project Costing Template

S / N	Project Code	Project Name	Project Components	Unit or Quantity			Cost per Unit (=N=)			Amount Approved for the Project in Budget (N)	Requirement in MFSS Years (N)			Total Budget Requirement for the Period (N)
				2026	2027	2028	2026	2027	2028		2026	2027	2028	
										20,000,000	222,350	1,600	1,600	225,550
1	000000	Construction of 2nos. Primary School in Birnin Kebbi	2 ACRE of Land	2	0	0	5,000,000	0	0	0	10,000,000	1,000,000	1,000,000	20,000,000
			Sand	20	0	0	50,000	0	0	0	1,000,000	0	0	0
			Stone	25	0	0	70,000	0	0	0	1,750,000	0	0	0
			Iron	200	0	0	25,000	0	0	0	4,000,000	0	0	0
			Cement	500	0	0	10,000	0	0	0	5,000,000	0	0	0
			Iron nails and Finishing	2	0	0	10,000	0	0	0	20,000	0	0	0
			Net Cost	25	20	20	80,000	80,000	80,000	0	2,000,000	1,000,000	1,000,000	0
2	000000	xyz									0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0



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
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22040200	Foreign Grants and Contributions			-		-	0
22050100	Subsidies to Government Owned Parastatals						
22060100	Public Debt Charges						
	Total	0	-	-	-	-	0
	<b>Capital</b>						
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						